

Research.

## Analysis of the Effectiveness of BOS Fund Use in Elementary Schools

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**ABSTRACT.** *This study aims to examine the extent to which the utilization of the School Operational Assistance (BOS) Fund in elementary schools fulfills the principles of efficiency, targeted allocation, transparency, and accountability. A descriptive qualitative approach was employed through a literature review, with data analyzed using Miles and Huberman's interactive model, encompassing data reduction, data display, and conclusion drawing. Data were collected from 25 secondary sources, including scholarly journals, government regulations, and school financial reports published within the last five years. The findings reveal that approximately 72.5% of schools manage BOS funds effectively, although challenges persist such as fund disbursement delays (found in 40% of cases), limited managerial capacity (35%), and weak internal control systems (30%). Supporting factors include the implementation of digital reporting systems (60% of schools), active involvement of school committees (55%), and financial management training for fund handlers (45%). Policy implications suggest strengthening participatory and data-driven planning, implementing routine internal audits, enhancing managerial capacity through regular training, and optimizing public transparency in financial reporting. These strategies are expected to improve financial accountability in schools and enhance the overall quality of primary education services.*

**Keywords:** BOS Fund, budget effectiveness, primary education, financial governance, accountability

## INTRODUCTION

### 1.1 Background

Education is the main foundation in the formation of quality and competitive human resources in the future, especially basic education. Education at this level has a very important role because it is the initial stage in forming character, knowledge, and basic skills that will be the main provisions for students in facing the challenges of later life. To support the implementation of basic education, the Indonesian government launched the School Operational Assistance Fund (BOS) program since 2005. This program aims to support non-personnel operational financing in elementary and secondary schools so that the entire learning process runs smoothly, effectively, and inclusively (Kemendikbudristek, 2023). Over time, the BOS Fund has undergone various improvements to regulations and distribution mechanisms to strengthen the principles of transparency, efficiency, and

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accountability. This BOS Fund program is specifically designed to assist schools in meeting daily operational needs without burdening parents of students, so that it is expected to significantly increase participation and quality of education at the elementary level.

The high cost of education often makes it difficult for children from underprivileged families to access decent education, so the BOS Fund program was introduced to answer this challenge by providing financial assistance directly to schools. BPS data (2022) shows that 64% of elementary schools in rural areas experience delays in BOS Fund financial reporting compared to urban areas (37%), indicating a systemic managerial capacity gap. A study conducted by Widyastuti (2022) confirmed that the competence of fund management human resources is a critical factor in reporting accuracy, but there has been no research that has comparatively compared the capacity of school treasurers in the two areas. In addition, Nursanyoto et al. (2023) in their research found disparities between rural and urban areas due to differences in access to public services which are an important analogy for investigating similar patterns in the context of education fund management.

Other studies have shown that BOS Funds have a significant positive impact on the quality of learning in elementary schools. For example, Pebriyanti and Aliyyah (2024) noted that these funds significantly help the continuity of various important educational activities, from the process of accepting new students, purchasing learning aids that support learning methods, to providing honorariums for non-permanent teachers who play a role in supporting the teaching and learning process. With the BOS Fund, schools can carry out their operational activities without having to burden parents of students, so that the exemption of school fees can be realized more widely. This allows more children from families underprivileged to receive proper and quality education, which ultimately contributes to increasing equal access to basic education in Indonesia (Fatonah, N. et al. 2021). Other technical regulations such as Law No. 20 of 2003 concerning the National Education System and its derivative regulations further strengthen the position of the BOS Fund as an important element in the national education financing system.

In the implementation of the School Operational Assistance Fund (BOS) program at the elementary school level, various fairly complex problems are still found. These problems do not only occur in one aspect, but spread to various fields ranging from administration, technical, institutional, human resources, to financial systems and infrastructure. Administratively and managerially, one of the obstacles that often occurs is the delay in the disbursement of funds, which ultimately has an impact on the delay in the implementation of school programs. In addition, there is still a lack of coordination between the education office and the school, especially in terms of reporting and monitoring the use of funds. Supervision that should be carried out periodically has not been running optimally. On the other hand, the managerial ability of school principals in managing BOS Funds is also not evenly distributed, so that some still have difficulty in preparing plans and implementing the use of funds appropriately. Problems also arise at the institutional level. The function of the School Committee in supervising the use of BOS Funds has not fully run as expected. Many committees have not been actively involved. Meanwhile, the limited support staff in managing school finances is also an obstacle in itself. The internal control system in schools is still weak, so that transparency and accountability in the use of BOS Funds are questionable.

Human resources are also one of the weak points in the management of BOS Funds. There are still many school treasurers who do not have sufficient competence in accounting and financial administration. In addition, not all education personnel understand the rules and mechanisms for the use of BOS funds properly. Lack of training and development of human resources capacity has resulted in many technical errors in fund management. In fact, coordination between parties involved in supervising the use of funds has not been running effectively. In terms of finance and budget, several schools complained that the allocation of funds received did not always match their priority needs. Petty cash management is still a problem because it is prone to irregularities. The existing audit and accountability systems have not been implemented optimally. Not infrequently, delays in reporting cause the disbursement of the next stage of funds to be delayed. Finally,

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limited facilities and infrastructure also affect the effectiveness of BOS Fund management. Many elementary schools do not have an adequate management information system. Reporting is still done manually, which risks causing errors and takes longer. The use of technology to support monitoring and evaluation has also not been widely implemented.

The importance of BOS Funds lies not only in the nominal amount of assistance distributed, but also in how the funds are managed effectively, efficiently, and responsibly. As emphasized by Nurrochman et al. (2023), good management of BOS Funds must start with careful planning through the preparation of Activity Plans and Budgets School (RKAS) that is realistic and in accordance with school needs. Normatively, the constitutional mandate in Article 31 of the 1945 Constitution emphasizes that every citizen has the right to education and that the state is obliged to allocate at least 20% of the APBN and APBD for the education sector. Thus, the BOS Fund is a real manifestation of the state's responsibility in ensuring that the right to education can be accessed by all levels of society without discrimination. This study aims to analyze the effectiveness of the use of BOS Funds in improving the quality of learning in Elementary Schools; identify factors that hinder the optimization of the use of BOS Funds at the elementary education unit level; evaluate the relationship between the allocation of BOS Funds and improving the quality of education in elementary schools; compare the effectiveness of the use of BOS Funds between elementary schools in urban and rural areas; and formulate strategies to prevent misappropriation of the BOS Fund budget in elementary education units. This study is also expected to provide meaningful contributions, not only at the conceptual and theoretical level, but also in real practice in the field, especially in terms of effective management and utilization of BOS Funds (School Operational Assistance).

## **1.2 Problem Formulation**

1. Has the use of BOS Funds been carried out effectively in improving the quality of learning in schools?
2. are the factors that hinder the optimization of the use of BOS Funds at the educational unit level?
3. Does the allocation of BOS Funds have a significant impact on improving the quality of education?
4. How does the effectiveness of BOS Fund use differ between schools in urban and rural areas?
5. How to prevent budget irregularities that may occur in schools?

## **LITERATURE REVIEW**

### **2.1 Concept and Objectives of School Operational Assistance Funds (BOS)**

School Operational Assistance Fund (BOS) is a fund submitted by schools to the government to reduce education costs for the community, especially for students from underprivileged families. The BOS program aims to improve and expand access to quality education during the compulsory education period. BOSP consists of BOP PAUD Fund, BOS Fund, and BOP Equivalency Education Fund, which support the operation of primary and secondary education.

BOS Funds are divided into Regular BOS Funds and Performance BOS Funds. Regular BOS Funds are used for routine school operational activities, while Performance BOS Funds are intended to improve the quality of education in schools with good performance. The allocation of Regular BOS Funds is calculated based on the unit cost per area multiplied by the number of students, while the BOS Performance Fund is determined through a ministerial decree. The use of the Regular BOS Fund covers various activities, such as accepting new students, developing libraries, implementing learning, and developing the teacher profession.

The management of BOS Funds must follow the principles of flexibility, effectiveness, efficiency, accountability, and transparency. Flexibility allows schools to

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allocate funds according to needs, effectiveness and efficiency focus on educational outcomes and quality, accountability ensures that fund management is in accordance with regulations, and transparency ensures that fund management is carried out openly. Activities funded by the Regular BOS Fund include school administration, maintenance of facilities and infrastructure, provision of multimedia learning tools, and implementation of activities to improve expertise competency and graduate absorption.

## 2.2 Legal Regulations Regarding BOS Funds

The management of BOS Funds has a clear legal basis, starting from the 1945 Constitution Article 31 paragraphs (1) and (4), which emphasizes the right of every citizen to receive an education and the state's obligation to allocate at least 20% of the budget from the APBN and APBD for education. This basis is reinforced by Law No. 20 of 2003 concerning the National Education System, which emphasizes the importance of sustainable and accountable education financing. Its implementation is further regulated through various government regulations and ministerial decisions that provide technical guidelines for the use of BOS funds.

Technically, the latest regulation governing the implementation of the BOS Fund is Permendikbudristek Number 63 of 2023, which replaces Permendikbudristek Number 63 of 2022. This regulation includes technical instructions for the management of the Education Unit Operational Assistance Fund (BOSP), which includes Regular BOS, Performance BOS, PAUD BOP, and Equivalency BOP. Previously, BOS management was regulated through Permendikbud Number 6 of 2021, which has now been revoked. In addition, Permendagri Number 24 of 2020 is also a reference in the governance of BOS Funds at the regional government level, especially in terms of recording, administration, and financial accountability.

The management structure of the BOS Fund is divided into three levels: central, regional, and educational units. At the central level, policies are formulated by the Ministry of Education, Culture, Research and Technology together with the Directorate General of Education and Service Units.

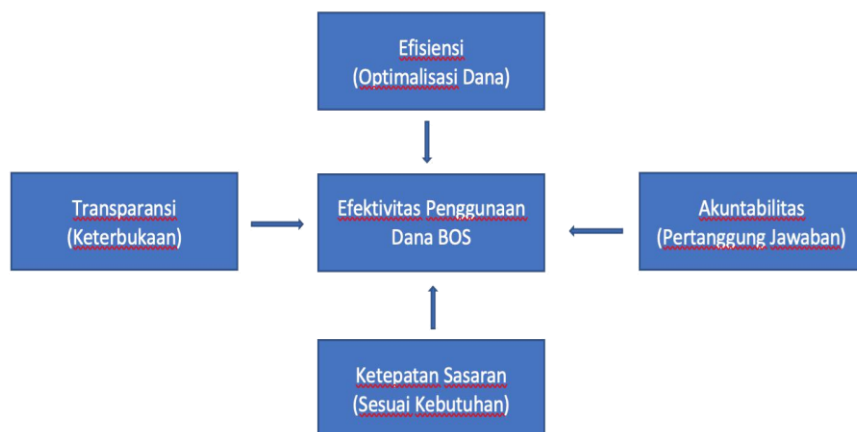


Figure 2.1 Effectiveness of BOS Fund Usage

Procurement. At the regional level, implementation and supervision are carried out by the Provincial/District/City Education Office, assisted by the Inspectorate and Internal Supervisory Team. Meanwhile, at schools, the principal leads the management of funds, supported by the BOS Management Team and the School Committee which also plays a

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role in supervision. Supervision of BOS Funds is carried out in layers, from the central level to the education unit. The School Committee and the community are also involved to ensure transparency and accountability. External audits are carried out periodically by the BPK to assess compliance with the rules.

Every school is required to make periodic quarterly, semesterly, and annually financial reports and keep supporting documents such as transaction evidence, usage reports, and inventory lists of goods. Financial accountability is prepared according to accounting standards and reported to the education office. If there is a deviation, sanctions can be imposed. Administrative sanctions include termination of funds, removal from office, or imposition of state receivables. While legal sanctions can be in the form of criminal proceedings, obligations to compensate for losses, or being blacklisted as recipients of funds in the future.

### 2.3 Theory of Budget Management Effectiveness

Budget management effectiveness refers to the extent to which the budget preparation, implementation, and evaluation processes are able to achieve organizational goals efficiently and accountably. In the context of public organizations, this effectiveness is an important indicator in assessing the extent to which budget use impacts on public services. According to Mardiasmo (2009), effective budget management includes four main principles, namely:

1. Transparency of information in budget management to the public.
2. Accountability–responsibility for all expenses and results achieved.
3. Efficiency–optimal use of resources for maximum results.
4. Participation– stakeholder involvement in the process budgeting.

Meanwhile, Mahmudi (2016) stated that budget effectiveness can be measured through the following indicators:

- Budget realization rate–shows how much of the budget was used compared to the planned budget.
- Alignment between programs and fund allocation–the extent to which the budget supports the organization's strategic objectives.
- Achievement of output and outcome–tangible results of budget-funded programs.
- Punctuality of implementation–efficiency in planning and execution



Figure 2.2 *Effectiveness of Using BOS Funds*

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To achieve such effectiveness, budget management must be supported by comprehensive planning, disciplined implementation, and consistent evaluation and reporting systems. In addition, the use of information technology and modern financial systems are also supporting factors in increasing the effectiveness of budget management.

#### **2.4 Previous Research on the Use of BOS Funds**

Research conducted by Pebrianti and Aliyyah (2024) shows that BOS Funds have a vital role in supporting the continuity of the education process at the elementary school level. These funds are the main source of funding for various school needs, both operational and administrative. A number of teachers stated that without BOS Funds, activities such as accepting new students, daily teaching and learning processes, and maintaining school facilities would be difficult to carry out optimally. However, of course, the research conducted by Pebrianti and Aliyyah (2024) has shortcomings, namely the lack of discussion of risks and challenges, so that there is less space for discussion of the risks or challenges that may be faced in its management. Important aspects such as the potential for misuse of funds, uneven distribution, and administrative constraints that often arise in the field should also receive attention to provide a more balanced and comprehensive picture.

In terms of benefits, BOS funds have proven to have a significant impact, including helping to provide facilities and infrastructure, easing the economic burden on students, and improving the welfare of non-PNS educators. Through these funds, schools can improve infrastructure, purchase learning aids, and provide free school fees for students from underprivileged families. In addition, BOS funds are also a source of financing for honorariums for honorary teachers and other operational needs.

However, in practice, the management of BOS funds still faces a number of challenges. Some of the problems that arise include a weak financial accountability system, limited number of students which affects the amount of funds, and the potential for budget misuse. Teachers involved in the study assessed that the management of funds that Lack of transparency can disrupt public trust and harm the school itself.

Another study according to Nurrochman, et al. (2023) shows that the management of BOS funds involves several stages, from planning to reporting, and involves various parties such as the principal, treasurer, teachers, and school committee. In the planning stage, the preparation of the School Activity and Budget Plan (RKAS) is a very important initial step. The implementation of BOS funds at the elementary school level includes various activities that support the teaching and learning process, but often faces challenges such as budget constraints, mismatches between plans and implementation, and lack of transparency and accountability. Therefore, continuous evaluation and improvement in the management of BOS funds is essential to ensure their effective and efficient use.

Research conducted by Muspawi & Lukita (2023) shows that elementary schools do not face financial difficulties in obtaining education funds, and the available funds are used efficiently for educational purposes. Solid cooperation between the principal and the treasurer contributes to the effective implementation of school programs. The accountability system implemented reflects responsibility in financial management, and transparency is maintained by displaying reports on the use of funds on the bulletin board so that they can be accessed by all parties. The use of BOS funds and other sources of funds has succeeded in supporting the quality of the learning process in the classroom, as seen from the fulfillment of the necessary important facilities and infrastructure. Thus, the management of education financing in elementary schools has been carried out in accordance with good and effective procedures in improving the quality of basic education.

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## **2.5 Indicators of Effectiveness of BOS Fund Management**

The management of BOS Funds is carried out by schools through the School-Based Management (SBM) approach. This approach gives schools the authority to compile, manage, and supervise educational programs according to the characteristics and needs of their respective environments (Rahayuningsih, 2021; Syarifuddin et al., 2024). BOS funds are used entirely to improve the quality of educational services without external intervention. Its implementation involves collaboration between the teachers' council and the school committee to ensure the principles of transparency and accountability.

Meanwhile, the implementation of BOSP Funds is guided by established technical instructions, and involves cooperation between various parties, from the central level to educational units. Coordination between these elements is the main key so that funds can be used appropriately.

The effectiveness of BOS Fund management is measured through three main indicators: program compliance with budget plans, compliance of fund allocation with the number of students, and alignment between targets, programs, and objectives (Herman et al., 2019). If these indicators are met, BOS Fund will become a strategic instrument in supporting the quality of primary and secondary education.

According to Syarifuddin et al. (2024), the principles underlying fund management include:

- Flexibility, namely adjusted to the actual needs of the school based on the specified usage components.
- Effectiveness, namely funds are used to produce real impacts on educational achievement.
- Efficiency, namely the use of minimal resources for optimal results.
- Accountability, namely that the entire process can be accounted for logically and in accordance with legal provisions.
- Transparency, namely management is carried out openly and involves stakeholders.

Pratiwi (2023) stated that performance accountability is a moral and administrative responsibility to explain and be accountable for actions to the authorities. Accountability encourages transparency, strengthens public trust, and creates an open and collaborative work environment. Thus, public oversight of policies becomes broader and is able to prevent potential deviations.

## **RESEARCH METHODOLOGY**

### **3.1 Types of Research**

This study uses a qualitative descriptive method in analyzing the effectiveness of the utilization of School Operational Assistance Funds (BOS) in Elementary Schools. This approach was chosen in order to provide an in-depth and comprehensive picture of the research object, namely the management and influence of BOS Funds on the quality of learning.

### **3.2 Data sources**

The data sources used in this study are secondary data. These data include academic journals, government regulations related to BOS Funds, and school financial reports that have been published over the past five years.

### **3.3 Population and Sample**

The population in this study includes all Elementary Schools that receive BOS Funds. Due to the large population, sampling was carried out purposively by setting certain criteria, namely schools with diverse characteristics both in terms of geographical location (urban and rural) and school scale (large and small).

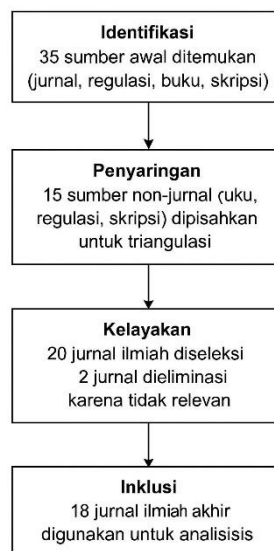
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### 3.4 Data Collection Techniques

The data collection technique in this study was carried out through systematic literature searches from various relevant secondary sources. The databases used include Google Scholar, ResearchGate, and accredited national journal portals. The search was carried out using keywords such as "BOS Funds", "school budget management", "effectiveness of educational finance", and "accountability of basic education funds".

In the search process, 35 references were found, consisting of: scientific journals, government regulations, academic books, and theses or dissertations. The filtering process was then carried out to separate sources in the form of scientific journals from other sources. A total of 15 sources in the form of books, regulations, and theses were separated for data triangulation purposes, while 20 scientific journals were focused as the main sources for analysis.

The next stage is the evaluation of the eligibility of the 20 journals based on the relevance of the topic. A total of 2 journals were eliminated because they did not meet the criteria for relevance to the research focus, namely the use of BOS Funds at the level Elementary School. Thus, there are 18 scientific journals used as the main sources in the data analysis of this study. To ensure transparency and systematicity in the literature selection process, all stages of identification, screening, and inclusion are visualized in the form of a PRISMA flow diagram



In this literature selection, inclusion and exclusion criteria were applied to ensure the relevance and quality of the data used. Inclusion criteria include articles, scientific journals, research reports, and government regulations published in the period 2018 to 2024; publications that focus on the management of BOS Funds at the Elementary School level; and sources that are available in full text and relevant to the theme of budget effectiveness, transparency, and accountability of education finance. Meanwhile, exclusion criteria include publications published before 2018 (except for essential classical theory literature), studies that discuss educational levels other than Elementary Schools such as Junior High School or Senior High School, and articles that do not provide full text or are not relevant to the focus of the research.

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### **3.5 Research Variables and Their Operationalization**

In this study, the main variable that is the focus is the effectiveness of the use of School Operational Assistance Funds (BOS). To measure this effectiveness, several dimensions and indicators are used. These dimensions include:

1. Efficiency of use of funds, which is assessed from the extent to which the budget plan matches the actual expenditure.
2. Target accuracy, which is assessed from how funds are allocated to priority components.
3. Transparency, which is assessed from the level of openness of information regarding fund management to interested parties.
4. Accountability, which is assessed from the reporting and accountability mechanisms for the use of funds.

### **3.6 Data Analysis Techniques**

This study uses a qualitative descriptive approach to examine the effectiveness of BOS Fund use at the elementary school level. Data were obtained through interviews, observations, and documentation, then analyzed using the Miles and Huberman interactive model, which includes data reduction, data presentation, and drawing conclusions. Information is simplified into themes such as effectiveness, transparency, and obstacles in the field. The results of the analysis are presented narratively with the support of informant quotes. Conclusions are drawn based on patterns and meanings of existing findings, with the hope of improving the quality of elementary education governance in a sustainable manner.

## **RESULTS AND DISCUSSION**

### **4.1 Presentation of BOS Fund Usage Data**

Presentation of data on the use of School Operational Assistance (BOS) Funds is the process of collecting, organizing, and presenting financial information related to how BOS funds are allocated and realized by educational units. BOS Fund Usage Data (School Operational Assistance) is an important part of fund management which aims to ensure transparency and accountability. The presentation of this data is usually done in the form of a narrative report that explains in detail the use of funds in accordance with the school activity and budget plan (RKAS). The data presentation technique used is narrative in nature so that it facilitates understanding of the planning, implementation, and evaluation process of the use of BOS Funds in schools (Sirajudin et al., 2024). In addition, data presentation also involves systematic and structured document management so that data can be monitored and analyzed properly. The aim is to provide a transparent and accountable picture of the use of public funds intended to support the operation of primary and secondary education. The report on the use of BOS Funds is prepared in stages and systematically, including a recapitulation of the realization of the use of funds which must be signed by the treasurer, principal, and school committee as part of the BOS Team. This report contains details of the use of funds based on the financing components that have been determined by regulations, such as financing for accepting new students, library development, learning activities, school administration, and maintenance of facilities and infrastructure. All of these reports are then published transparently through the school information board or online through the official BOS website so that they can be accessed by the wider community (Wayuni, 2017; Kemendikbud, 2023)

In practice, the presentation of BOS Fund data refers to the format that has been determined by the Ministry of Education, Culture, Research, and Technology through the BOS technical instructions (juknis), as regulated in Permendikbud No. 63 of 2022. Schools are required to prepare an online-based School Activity and Budget Plan (RKAS) through the ARKAS application, which is then reported periodically through the BOS Salur and BOS Online systems. Data presentation is not only intended for the interests of internal

school administration, but also as a form of accountability to the government, supervisors, and the community through a transparent public reporting mechanism.

Reporting on the use of BOS Funds is carried out periodically, usually every quarter and semester, using special applications such as RKAS (School Activity and Budget Plan) to present data efficiently. This reporting not only functions as a form of accountability, but also as an evaluation to adjust the plan for using funds to the actual needs of the school. The Absolute Statement of Responsibility from the principal is an important document stating that BOS funds have been used according to the provisions. Thus, the presentation of data on the use of BOS Funds is a process that involves transparent and accountable planning, implementation, reporting, and evaluation in order to support the optimization of funds in improving the quality of education (Turambi et al., 2024; Sirajudin et al., 2024).

#### **4.2 Effectiveness Analysis Based on Indicators**

The effectiveness of presenting BOS Fund usage data shows the extent to which financial information compiled and reported by schools can meet the principles of transparency, accountability, and usefulness in decision making. To assess this effectiveness, several main indicators are used as references. These indicators are generally referred to from government regulations, public accounting standards, and academic research.

##### **1. Compliance with Regulations and Technical Guidelines**

The first indicator emphasizes the importance of presenting data according to the rules, especially Permendikbud Ristek No. 63 of 2022. This concerns how reports are prepared, types of fund use, and reporting through digital systems such as ARKAS and BOS Salur. This compliance reflects orderly and responsible governance. As stated by Lestari and Widiyanti (2021), following regulations is not only an administrative matter, but also a foundation of trust and transparency. If not in accordance, the impact can be serious not only in terms of reports, but also the potential for funding assistance to be terminated.

##### **2. Readability and Ease of Understanding of Reports**

The effectiveness of financial reports is also determined by the level of readability and ease of understanding. Reports that are too technical can make it difficult for non-accounting stakeholders, such as school committees or parents. Therefore, information must be systematically arranged and accompanied by explanations so that it is easy to understand. Supriyadi and Fatimah (2022) emphasize the importance of readability of BOS Fund reports to support public participation and social control. Presentation in simple and visual forms such as tables, graphs, or infographics is considered more effective in reaching a wide audience.

##### **3. Timeliness of Report Presentation**

Timeliness of financial reporting is an important part of good school management. Timely reporting helps with quick evaluation, facilitates decision-making, and facilitates fund disbursement. If it is late, it can disrupt plans and indicate weak management. Setiawan and Ramdani (2020) stated that schools with an organized system usually report faster to ARKAS, which means that punctuality reflects management ability, not just discipline.

##### **4. Data Accuracy and Validity**

Accuracy means that the report really matches the expenses incurred. Its validity is supported by evidence such as notes and receipts. According to Rahmawati and Wibowo (2021), a good report is not only neat but can also be checked and proven. Accurate and valid reports prevent deviations, make the budget more efficient, and increase public trust.

##### **5. Open Access and Participation**

Effective data presentation is not only about content, but also about openness and participation. If the BOS report is only kept internally, it is less transparent. It is better to open the report via an information board, website, or committee meeting. The

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involvement of parents and the community shows open management. According to UNESCO (2020), public participation helps prevent misuse of funds and increases trust and efficiency.

#### **4.3 Supporting and Inhibiting Factors in the Utilization of BOS Funds**

##### **a) Supporting Factors for the Utilization of BOS Funds**

Based on the literature review, there are several factors that support the effectiveness of the use of BOS Funds. According to Alfiani (2021), the availability of sufficient funds is a fundamental factor that allows schools to finance education programs. In addition, the use of funds that are right on target for educational purposes and harmonious cooperation between the principal and the treasurer are key elements in the implementation of effective school programs.

Afsan et al. (2023) emphasized the importance of effective and efficient financial management as a foundation for optimal utilization of BOS Funds. Proper management ensures that funds can be utilized optimally for the procurement of facilities, teacher training, and activities. extracurricular. Another supporting factor is the synergy between financial managers, teachers, parents, and the school community which creates effective communication in program planning and implementation.

Transparency and accountability also play a significant role in supporting the utilization of BOS Funds. Publication of reports on the use of funds through bulletin boards or other media increases trust and openness of information to stakeholders. Furthermore, the commitment and togetherness of all parties involved create a conducive environment to achieve educational goals and ensure the use of BOS Funds in accordance with the priority needs of schools.

##### **b) Factors Inhibiting the Utilization of BOS Funds**

Despite having various supporting factors, the utilization of BOS Funds also faces several challenges. Alfiani (2021) identified the lack of understanding or skills in financial management on the part of schools as the main obstacle that can result in errors in the use of funds. Administrative and bureaucratic problems in the distribution of funds also often hinder the smooth utilization of BOS Funds, especially when reporting procedures are too complicated.

Afsan et al. (2023) highlighted resource and funding constraints as significant challenges, particularly for schools in remote areas that have difficulty accessing additional funding. Delays in the disbursement of BOS funds are a serious obstacle to school financial management, causing delays in planned education programs.

Another inhibiting factor is the lack of transparency and accountability in financial reporting which can lead to public distrust. If the community feels that the management of funds is not transparent, they tend to be reluctant to participate in school activities, thereby reducing important external support. This condition can have a negative impact on the quality of education if the BOS Fund is not utilized optimally to support learning activities at school.

#### **4.4 Relevant Research Findings**

As a literature-based study, the results of this analysis are compared with the findings of several other relevant studies in the last five years regarding the effectiveness of the use of BOS Funds at the elementary school level. Research conducted by Kusuma and Prihatiningsih (2023) in Sleman Regency showed that the effectiveness of the use of BOS Funds was in the sufficient category, with an average score of 72.5%. These findings provide an overview of the conditions in the field that are relatively in line with the results of our literature analysis, where the effectiveness of BOS Fund management is influenced by careful planning and program implementation that is consistent with the RKAS.

In the aspect of administrative management, a study by Wahyudi and Supriyadi (2024) in Yogyakarta City highlighted the importance of the quality of human resources (HR) managing funds and internal monitoring systems as the main determining factors. This strengthens the findings of this study which show that the managerial capacity and competence of school treasurers are critical aspects in ensuring the effectiveness of fund management. On the other hand, Pratiwi et al. (2023) in their research in Bantul Regency emphasized that external factors such as the active involvement of school committees have a more dominant role than internal school factors in determining the effectiveness of the use of BOS Funds. This provides an additional perspective on the results of this study which focuses more on the internal role of schools in fund management, but does not deny the importance of collaboration with external parties. Another study by Setiawan and Handayani (2024) also noted that the implementation of priority BOS Fund programs is still a challenge in many schools. Around 75% of elementary schools studied have not fully implemented priority programs according to the provisions of the technical instructions. This finding is in line with our study which shows a gap between the activity plans contained in the RKAS and the actual implementation in the field, either due to technical constraints, limited HR, or inefficient bureaucracy.

In general, comparison with other studies enriches the understanding of various factors that influence the effectiveness of BOS Fund use. The results of this study underline that increasing effectiveness cannot be separated from the combination of the quality of internal school management and synergistic external support.

## **CONCLUSION AND SUGGESTIONS**

### **5.1 Conclusion**

School Operational Assistance Fund (BOS) plays a strategic role in supporting operations and improving the quality of education in elementary schools. However, the effectiveness of its use has not been optimal due to various obstacles, such as late disbursement, low managerial competence, weak internal supervision, and inconsistencies between budget plans and realization. To increase effectiveness, it is necessary to implement participatory management, transparency in reporting, and training and mentoring for fund managers. Supporting factors such as the use of reporting technology, involvement of school committees, and a culture of accountability also strengthen financial governance.

### **5.2 Managerial Implications for Schools**

First, the preparation of the RKAS must involve the principal, treasurer, teachers, and committee so that funds are in accordance with needs. Second, the division of tasks in the management team must be clear: the principal is responsible, the treasurer records finances, and the committee supervises. Third, there needs to be an SOP that regulates the process of submitting, verifying, and reporting funds. Regular training for the principal and treasurer is also important to improve skills. Transparency can be done by displaying fund reports on bulletin boards, websites, or through meetings with parents. Finally, internal audits and annual data-based evaluations need to be conducted to see the effectiveness of fund use and the satisfaction of school residents.

### **5.3 Suggestions**

Based on the research results which show that there are still obstacles in the effective use of BOS Funds, such as late disbursement, limited management capacity, and weak internal supervision, it is recommended that schools carry out data-based planning by involving all stakeholders. Stakeholders, such as teachers, school committees, and parents of students. Increasing the capacity of human resources in the financial sector and utilizing digital applications such as ARKAS is very important to minimize technical errors and improve reporting accuracy. The government also needs to evaluate the distribution mechanism to be more timely, as well as strengthen internal supervision through routine audits and public transparency.

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For further researchers, it is recommended to conduct field studies with a qualitative approach or a combination of methods (mixed-method) in order to dig deeper into the practical experience of schools in managing BOS Funds. In addition, further research can expand the focus on the influence of BOS Fund use on the quality of learning or student welfare, thereby providing a broader contribution to education policy. stakeholders, such as teachers, school committees, and parents of students. Increasing the capacity of human resources in the financial sector and utilizing digital applications such as ARKAS is very important to minimize technical errors and improve reporting accuracy. The government also needs to evaluate the distribution mechanism to be more timely, as well as strengthen internal supervision through routine audits and public transparency.

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