



## Effectiveness of Public Elementary School Operational Assistance Fund Management Policy

Hanindyah Fajrun Nuristighfar, Hendra Sukmana

*Administrasi Publik, Universitas Muhammadiyah Sidoarjo, Indonesia*  
e-mail: hanindyah99@gmail.com, hendra.sukmana@umsida.ac.id


Submitted: 26-07-2022

Revised: 05-10-2022

Accepted: 26-10-2022

**ABSTRACT.** This study aims to analyze the effectiveness of school operational assistance management. The method in this research is descriptive qualitative. The type of data used in this study is qualitative data consisting of primary and secondary data. The research was conducted at the Ganggangpanjang State Elementary School in the 2019-2021 academic year. Sources of data obtained through library research are available online and offline, such as scientific journals, books, and news from trusted sources. In addition, data sources were also obtained from interviews with school principals, treasurers, and the 2019-2021 RKAS report archive. The study results indicate that managing the school's operational assistance funds has been effective. However, the facilities and infrastructure have not shown any effectiveness. In addition, the availability of student activity unit space is still integrated with the teacher's room; as a result, student health support has not been adequate. On the one hand, there is strict supervision carried out by the office of cultural education and the school committee so that the realization is by receiving school operational assistance funds.

**Keywords:** *Effectiveness, Operational Assistance Fund Management, State Elementary School*

 <https://dx.doi.org/10.32678/tarbawi.v8i02.6654>

**How to Cite** Nuristighfar, H. F., & Sukmana, H. (2022). Effectiveness of Public Elementary School Operational Assistance Fund Management Policy. *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan*, 8(02), 201-212. doi:10.32678/tarbawi.v8i02.6654.

## INTRODUCTION

According to the Law of the Republic of Indonesia Number 20 of 2003 governing the National Education System, education is an attempt to develop individual potential so that individuals, society, and the state can prosper (Mulyono, 2010). Therefore, the vision of national education is realizing the education system as a powerful and authoritative social institution that empowers all Indonesian citizens to develop into quality human beings who are able and eager to meet the challenges of an ever-changing age. Furthermore, the National Education Mission stated in Article 5 Paragraph 1 of Law No. 20 of 2003 indicates that every citizen has the same right to an excellent education (Fauziyyah *et al.*, 2018). According to Law No. 20 of 2003 About the National Education System (or SNP for short in Indonesia), every citizen between the ages of 6.5 and 15 must complete elementary and junior high school. Article 34, paragraph 3 of the Constitution of the Republic of Indonesia explains that the government and local governments guarantee the implementation of compulsory education. As a result, there is no school financing for elementary or junior high schools because it is the government's responsibility, both the central government and the government. To implement compulsory education, the government has allocated school operational assistance funds (or BOS for short in Indonesia) to elementary and junior high schools to provide all communities with quality education services. With this BOS, it is



envisaged that schools would no longer charge tuition and that the learning experience would be enhanced.

John. M. Echols and Hasan Shadily suggest that the original meaning of the word effect's suffix -ability is practical (John. M. Echols and Hasan Syadily, 1990). In the general Indonesian dictionary, the term 'effectiveness' is defined as measuring work results or achievement of goals. It can be noted that effectiveness also involves demonstrating the degree of goal achievement; a firm is deemed adequate if its efforts achieve its objectives (Gunawan, 2016). Indicators of efficacy describe the range (result) of the output that will occur in reaching the objective. The wider the variety of outcomes and outputs provided by donations towards attaining goals, the more efficient an organization's work process. The effectiveness indicator is also evaluated based on the proportion of achievement compared to performance targets; a value of 90 percent is deemed effective (Beni, 2016).

The framework is a conceptual model of how the theory relates to several recognized significant aspects. A good mental state will potentially explain the relationship between the variables to be researched (Sugiyono, 2003). Mullin (in Rukmana, 2006) argues that effectiveness relates to the product or outcome, whereas efficiency relates to input and how we do things effectively and appropriately. Management can be defined as organizing numerous actions to achieve goals and the capacity of those in managerial positions to obtain a result by utilizing the activity of others (Siagian, 2005). From the preceding definitions, it can be stated that effectiveness is an influence, effect, and impression that contributes to achieving objectives, standards, professionalism, program existence, and materials.

BOS is a government-supported initiative to assist Indonesian schools in providing optimal learning conditions. BOS finances, namely money, supplied the support. This money may be used to purchase multimedia equipment to assist teaching and learning activities or maintain school buildings and infrastructure (<http://dipb.kemenkeu.go.id>). By Regulation of the Minister of Education and Culture Number 6 of 2021, the disbursement of BOS funds will be divided into three stages based on the completion of reporting, namely: phase I becomes liquid after submitting a report on the use of BOS phase II in the previous year, phase II becomes liquid after submitting a report on the use of BOS phase III in the previous year, and phase III becomes liquid after submitting a report on the use of BOS phase I for the fiscal year. BOS Funds are categorized into three groups based on their channeling mechanism: Regular BOS Funds, Affirmation BOS Funds, and Performance BOS Funds. Regular BOS funding is distributed in three phases: (1) 30% in phase I at the earliest opportunity in January, (2) 40% in phase II at the earliest opportunity in April, and (3) 30% in phase III at the earliest opportunity in September. As of April, the Affirmation and Performance BOS Funds are distributed in a single phase.

In Permendikbud No. 8 of 2020 on Technical Guidelines for School Operational Assistance, the stages of distributing iBOS funds are: (a) inputting account data entered by the school into Dapodik, (b) pulling data from Dapodik into the BOS Salur application for verification and validation (verbal) by the Ministry of Education and Culture and the Bank, and (c) distributing funds. If the data is valid, the next step is to send it to the online supervision system section of the state treasury and budget system of the Directorate General of Treasury for the disbursement process. The process of disbursing BOS funds must use a Fund Disbursement Order to the State Treasury Service Office so that the public can directly receive funds.

Four factors must be addressed while utilizing BOS funds: efficiency, effectiveness, transparency, and accountability. *First*, efficiency implies that the finances collected by the school/madrasah are utilized as effectively as possible, considering their demands. It means the aid should not be abused and should be on target. *Second*, effectiveness refers to a continuance of efficiency, namely the extent to which success is attained due to the first decision's outcomes. Furthermore, its effectiveness can be measured by evaluating the intended program. *Thirdly*,

openness. Transparency is crucial since if a school lacks transparency, parents will object to the school as well. Moreover, this is designed to limit the amount of school-related abuse. *Fourth*, accountability requires the disbursement of BOS funds to be morally accountable to Allah SWT and applicable laws and regulations. If the four conditions mentioned above are met, BOS's help in its distribution will be on target. Moreover, this support will be more advantageous for less able/poor individuals (Ridha & Yahya, 2021).

*Several prior research has examined the Efficacy of the BOS Fund Management Policy.*

First, a 2021 study titled "Effectiveness of Management of School Operational Assistance Funds in Elementary Schools in Jambo Aye District, North Aceh: Stakeholder Participation as a Moderating Variable" by Muhammad Yusra, Nur Afni Yunita, Nurhasanah, and Arliansyah. This study employs multiple linear regression analysis. In the study, accountability and openness were found to have a favorable and statistically significant impact on the efficiency of the financial management of the SD BOS funding in Tanah Jambo, Aye District, North Aceh Regency. In addition to the participation of stakeholders who can moderate accountability, transparency, and efficacy in managing BOS funding in the SD Tanah Jambo Aye District, North Aceh Regency. This study, like the last one, examines the efficiency with which school operational assistance monies are administered. And the difference between the subject of prior research and the subject of the current study is that the subject of previous research refers to elementary schools in all subdistricts, but the subject of the current study relates to only one elementary school institution (Yusra, 2021)

Second, in 2019, Pankrasia Renya Rosari did a study named "Analysis of the Effectiveness of BOS Management at SDN Kepatihan 3, Kaliwates District, Jember Regency." This form of research employs a qualitative, descriptive methodology. According to the findings of this study, the implementation, accountability, and transparency of BOS management at SDN Kepatihan 3 Jember Regency were carried out correctly and by the relevant rules. Implementing the management policy in iBOS at SDN Kepatihan 3 has complied with Regulation No. 1 of 2018 of the Minister of Education and Culture of the Republic of Indonesia about Technical Guidelines for School Operational Assistance based on the principles of implementation, accountability, and transparency. Similarities between the prior research and the current study include the evaluation of the effectiveness of a policy for managing school operational assistance funds at a single institution. This study focuses on the effectiveness of managing school operational assistance funds from 2019 to 2021, whereas earlier studies focused on the accountability and openness of school operational assistance fund management (Rosari, 2019)

Iga Sri Moerni and Arief Darmawan conducted research in 2021 named "Analysis of the Effectiveness of BOS Management in Madrasah Ibtidaiyah, Manyar District, Gresik Regency." This research is qualitative and descriptive. The theory utilized in this study is the effectiveness hypothesis. This study demonstrates that MI-level school operational support funds in the Manyar District of Gresik Regency have been efficiently managed. Previous research is similar in that they both employ the notion of efficacy. This research was conducted at the State Elementary School, whereas prior studies were conducted at the Madrasah Ibtidaiyah institution (Moerni, 2021).

The four research by Subkhi Widyatmoko and Suyatmini completed in 2017 were titled "Management of School Operational Assistance Funds at SD N Packaging 1 Surakarta." This research is part of qualitative research employing an ethnographic approach. This research demonstrates that those involved in the component planning process include the principal as the responsible party, the school treasurer, the teacher council, and the school committee, which begins by developing the RAKS. Implementing BOS management begins with the treasurer withdrawing funds as needed while maintaining a minimum balance in the bank. Student infaq contributions, collected every Friday, are used for expenditures not covered by the 13 items in the management of BOS funds. Furthermore, the BOS's accountability through daily reports generated in stages. Several

governance books, including General Cash Book, General Cash Sub-Book, Bank Sub-Book, and Tax Sub-Book, must be created to manage BOS (Widyatmoko, 2017).

Since the inception of BOS financing in 2006, BOS receipts have been determined according to the number of pupils in each school. To measure the performance of BOS finances in terms of how they are managed, they can implement the BOS program with effective and efficient management. A manager's misunderstanding can impede the implementation of BOS finances. Due to the lack of detail in the technical manual's recommendations, fund managers have interpreted the instructions differently. It is problematic and can lead to fraud claims (Sjioen & Ludji, 2020). Minister of Home Affairs Regulation Number 62 of 2011 specifies the guiding principles for administering BOS funds: a) The budgeting technique used to manage BOS funds must comply with established technical criteria. b) Implementation and administration of the management of BOS funds through the distribution and utilization of BOS funds. Frequently, BOS funds are disbursed late, necessitating the school to borrow money elsewhere to carry out the activities planned for the quarter. c) Every quarter, the principal, treasurer, and school committee must sign an LPJ or K-7a form and submit it directly to the Kotamobagu City Regional Education Office as proof of accountability for managing BOS funds (Pontoh, 2017).

Ganggangpanjang State Elementary School is located in the Tanggulangin District of the Sidoarjo Province. Since 2006, SD Negeri Ganggangpanjang has received School Operational Assistance (BOS) grants proportional to its annual budget. The principal and treasurer of School Operational Assistance at SD Negeri Ganggangpanjang were interviewed to collect information regarding the School Operational Assistance (BOS) fund at SDN Ganggangpanjang. Compiling the School Budget Work Plan by the school principal, BOS treasurer, Ganggangpanjangi Elementary School teachers, and school committee is the first step in administering BOS money, which was subsequently presented to the Education and Culture Office of the Sidoarjo Regency and approved.

It can be said that the implementation of the BOS funding budget at SD Negeri Ganggangpanjang in 2021 is quite good. However, there are still obstacles, such as delays in receiving BOS funds in the early stages and parents' understanding of BOS funds, in which they believe they are not permitted to charge students fees. This study aims to examine the effectiveness of the School Operational Assistance Management (BOS) at SD Negeri Ganggangpanjang, Sidoarjo Regency.

## **METHOD**

In this study, descriptive qualitative methodologies were utilized. The selection of qualitative methodologies to describe and assess the actual situation of the research object about the effectiveness of the SD Negeri Ganggangpanjang policy for managing school operational assistance funds. This research employs the methodologies of interviews, observation, and documentation. This investigation was conducted at SD Negeri Ganggangpanjang, Tanggulangin District, Sidoarjo Province. This study aims to determine the effectiveness of the policy on the use of school operational assistance funds at SD Negeri Ganggangpanjang in 2019-2020 based on Martani and Lubis's (1987) theory of effectiveness, which consists of three theories: 1) the source approach, 2) the process approach, and 3) the goals approach.

This study employs two types of data: primary data and secondary data. Observations in the field and interviews with informants, such as the principal, BOS treasurer, teachers, school employees, and school committees, yield primary data. Secondary data derived from books, journals, official websites, and archive records of the School Budget Work Plan are considered secondary data (RKAS). Checking the legitimacy of the collected data is the first step in this research's data analysis procedure, followed by transcribing the interview results. The authenticity of the information collected in this research was established by triangulating the data and then making conclusions.

## RESULT AND DISCUSSION

### Result

The allocation of BOS money per student at SD Negeri Ganggangpanjang, Tanggulangin District, Sidoarjo Regency, from 2019 to 2021 is depicted in Table 1.

**Table 1** Development of the BOS Fund for the Ganggangpanjang Public Elementary School

| Year | Total students | Receipt of Funds | Budget Realization |
|------|----------------|------------------|--------------------|
| 2019 | 299            | 239,200,000      | 239,200,000        |
| 2020 | 286            | 257,400,000      | 257,400,000        |
| 2021 | 285            | 293,550,000      | 293,550,000        |

*Sourced:* RKAS SD Negeri Ganggangpanjang 2019,2020,2022

The number of pupils at SD Negeri Ganggangpanjang determines the amount of BOS money received each year, as shown in Table 1. In 2019, the purchase of BOS funding for Rp 800,000,000 multiplied by the number of students as high as 299 would total Rp 239,200,000.00. Furthermore, for 2020, the BOS funds obtained are Rp. 900,000,000 multiplied by the number of 286 students to obtain Rp. 257,400,000.00 in BOS money. In 2021, the cost per student to acquire BOS funds had increased by Rp 1,030,00.00. Therefore, the Ganggangpanjang State Elementary School will receive Rp. 293,550,000,000.00 in BOS funds in 2021. The total amount of school operational aid received by SD Negeri Ganggangpanjang from 2019 to 2021 is Rp 790,150,000.00. Furthermore, the overall school operating support budget realized for 2019-2021 is Rp 790,150,000,000.00. It demonstrates that the money received corresponds with the budget's actualization.

**Table 2** Status of Education Room 2021

| Room Name          | Jmlh | Condition |        |         | Information                    |
|--------------------|------|-----------|--------|---------|--------------------------------|
|                    |      | Good      | Medium | Damaged |                                |
| Principal's office | 1    | √         |        |         |                                |
| Teacher Room       | 1    | √         |        |         |                                |
| Class              | 12   | √         |        |         |                                |
| Lab Room. Computer | 1    | √         |        |         |                                |
| Library            | 1    |           | √      |         |                                |
| UKS room           | 1    |           |        | √       | Become one with the classroom. |
| Field              |      |           |        |         |                                |

*Sourced:* Administrative Office of SD Negeri Ganggangpanjang in 2021

**Table 3** Condition of 2021 Inventory Stock

| Equipment Type | Total | Condition |        |         | Information            |
|----------------|-------|-----------|--------|---------|------------------------|
|                |       | Good      | Medium | Damaged |                        |
| Laptop Lenovo  | 1     | √         |        |         | Bosreg TB 2 tahun 2019 |
| Printer Epson  | 1     | √         |        |         | Bosreg TB 4 tahun 2019 |
| Glass cabinet  | 3     | √         |        |         | Bosreg TB 1 tahun 2020 |
| CCTV           | 8     | √         |        |         | Bosreg CW 1 tahun 2021 |
| PC Unit        | 3     | √         |        |         | Bosreg CW 1 tahun 2021 |
| PC Unit        | 8     | √         |        |         | Bosreg CW 3 tahun 2021 |
| Bookshelf      | 2     | √         |        |         | Bosreg CW 3 tahun 2021 |

*Sourced:* Archival Document Inventory Card for SDN Ganggangpanjang for 2019-2021

### Discussion

According to Matani and Lubis, three ways may be used to evaluate the efficiency of an organization (1987:55), 1) Source method, which measures the effectiveness of inputs that prioritize the organization's success in acquiring physical and non-physical resources by the organization's

needs. 2) Process approach (process approach) tries to determine the extent to which program implementation effectiveness is derived from all internal process activities or organizational processes. 3) Target method (target approach), where the focus is on the output, measuring the organization's progress in achieving the planned results (outputs). In order to investigate the efficacy of BOS fund management at SD Negeri Ganggangpanjang in enhancing the quality of education, the researchers employed these three methodologies as study dimensions.

#### 1. Resource Approach

Generally, School Operational Assistance (BOS) funding must be used consistent with the School Activity Plan and Budget (RKAS). The RKAS is prepared by an agreement between the teacher council and the school committee. The receipt of BOS money for urgent needs must be consistent with the development of the RKAS. A development example of the BOS fund program in Sidoarjo Regency from 2019 to 2021 is illustrated by the number of funds provided, together with the regulations and criteria for their usage and application. All levels of elementary and junior high school education units and religious schools that administer mandatory primary education are eligible to receive BOS. Schools that receive BOS must adhere to its administration, use, accounting, and evaluation rules.

##### a. Availability of Infrastructure and Facilities

Performing a teaching and learning activity naturally necessitates a facility and infrastructure capable of supporting the teaching and learning activities. It is meant to improve the pupils' ability to comprehend the teachings taught by their teachers. Students are expected to study more diligently with the facilities and infrastructure that facilitate teaching and learning. Additionally, buildings and infrastructure are crucial for school administrative management tasks (Fathullah, 2018). The educational facilities at SD Negeri Ganggangpanjang are all in good condition, except the library room and the UKS room, which are in damaged condition, as shown in Table 2. According to the treasurer of the BOS SD Negeri Ganggangpanjang, the UKS room was initially used as a classroom because the number of pupils was growing, and there were insufficient classrooms available. Thus, there is a disparity between the BOS's distribution of funding for nursing and maintenance.

According to the BOS treasurer, all SD Negeri Ganggangpanjang facilities and infrastructure are in good condition. However, the UKS room is not yet ready because developing a new room is lengthy. Based on these statistics, the state of facilities and infrastructure in support of student health has not been effective. The UKS room is either unavailable or shared with the teacher's room. Based on table 3, it can be inferred that SD Negeri Ganggangpanjang has appropriate educational support equipment, as evidenced by the equipment's still-good condition. Thus, the teaching and learning process is simplified, and students can engage in direct practice, such as computer operation. According to the information provided by the BOS treasurer, the goods inventory will continue to be budgeted according to the school's requirements so that students can study comfortably and enjoyably.

##### b. Human Resources

The School Work Plan and Budget (RKAS) includes a budget for the professional development of educators and education professionals, such as sub-district and district office training and education. This professional development is meant to make educators and education personnel more professional in carrying out their tasks and obligations and provide them with educational standards and curricula knowledge. Annual budgets are established at SD Negeri Ganggangpanjang for the professional development of educators and education employees. The funding for the professional development of educators and education employees in 2019 is Rp 400,000.00. In 2020, Rp 1,650,000.00. In 2021, it will be 1,650,000.00 Rp (Archive Document RKAS 2019, 2020, 2021). In addition, seven out of sixteen instructors at SD Negeri Ganggangpanjang are certified, indicating that the professional requirements for teachers are met.



Based on these statistics, it can be determined that educators and education personnel of SD Negeri Ganggangpanjang have attained professional standards of excellence. Even though just seven of sixteen teachers are certified, school operational support monies have been allocated for professional development. It is anticipated that budgeting for the professional development of educators and education workers will enhance professionalism and establish regulations that align with educational standards and curricula.

## 2. Process Approach

### a. Activity Preparation

The principal and BOS treasurer, along with the administration and the teacher council, prepare the BOS budget plan since the teacher council is more aware of the needs of the teaching and learning process. Then, organize these requirements into multiple programs that will be implemented later. Before the plan was accepted, a meeting was held with the former committee management, as the committee was the supervisor for handling BOS funds. BOS money should be the only financial source in the School Budget Work Plan (RKAS). Principally, schools may only use BOS money for the operational demands of schools, as outlined in the BOS technical standards for nine years of compulsory education, which is the funds' primary objective. The BOS must adhere to the thirteen elements specified on page 37. Except for disadvantaged students, BOS expenses subject to income tax (PPh) and value-added tax (VAT) are not subject to tax.

In preparing the RKAS, the principal and the BOS management team must consider the provisions of each fund. It is feasible for a program to be sponsored through cross-subsidies from many positions or funding sources. Programs requiring help from the center must get funding from the center, plus contributions from schools, school committees, or even regions. For instance, to create computer rooms, new laboratories, and library facilities ([rkas.kemdikbud.go.id](http://rkas.kemdikbud.go.id)). The results of the observations indicate that the needs of SD Negeri Ganggangpanjang have been satisfied by the available budget.

### b. Coordination between School and COMMITTEE Administration

The next phase, following the preparation of the strategy, is to cooperate with the committee management. When the committee has accepted all planned activities and programs, the school can implement these activities. Coordination is a regulatory method for achieving shared objectives. SD Negeri Ganggangpanjang coordinates the management of BOS money by bringing together the president of the school committee, the committee secretary, the committee treasurer, and many parent associations. Discussions involving all stakeholders in education will result in cautious, effective, and efficient planning for administering BOS money.

### c. Utilization of School Operation Assistance Funds

According to the School Operational Assistance (BOS) Handbook for the 9-year compulsory education, the School Operational Assistance (BOS) funds are primarily used for the following: School Operational Assistance (BOS) monies are used to pay for new student admissions, including registration fees, form procurement, registration administration, and re-registration, as well as other activities directly related to these activities. So that fresh students do not need to pay again (Fathullah, 2018). BOS money collected by schools is allocated for purchasing personal computers because ANBK or Computer-Based National Assessments are administered to pupils at this time. For these exercises, a suitable computer is required. In addition, the BOS funds were allotted to acquiring free theme packages to enhance the teaching and learning process. Thus, pupils are not needed to purchase pricey textbooks from outside sources. BOS money is also used to finance educational activities like athletics, the arts, scouting, information technology, and computer.

BOS money was obtained to finance daily examinations, mid-semester assessments, end-of-semester assessments, and reporting on student learning outcomes. In addition, it covers

consumables like HVS paper, markers, computer ink, pens, and practicum materials. The administration or the teacher council is responsible for the procurement of consumables. It is designated for telephone or expedited payments, electricity payments, magazines, and bilingual newspaper payments for financing subscriptions and services. In addition, there is funding for school nurses to perform tasks such as painting, creosoting walls, repairing leaking roofs, repairing doors and windows, and maintaining sanitation.

Furthermore, honorarium payments for honorary teachers are made monthly, each receiving a varied amount based on the job performed at the institution. BOS monies are used to pay two honorary instructors at SD Negeri Ganggangpanjang. As in Islamic religious education instructors with a monthly compensation of Rp. 800.00 and an additional ICT teacher with a monthly salary of Rp. 650,000 (source: RKAS SD Negeri Ganggangpanjang). Additionally, BOS monies are allotted for teacher professional development, such as KKG and KKKS training activities. To provide instructors with education and training to expand their knowledge and understanding. Each school must be considered while allocating BOS funding, as there are two distinct learning periods per year. The reference period for managing BOS finances is from January to June 2019 for the 2018-2019 school year through July to December 2021 for the 2021-2022 school year.

#### d. Administration of School Operational Assistance Funds (BOS)

The last step in the management and BOS is supervision, which is conducted internally by the school committee and student guardians and externally by government officials, namely the Education and Culture Office of Sidoarjo Regency, the Supreme Audit Agency (BPK), and the Ministry of Education and Culture of the Republic of Indonesia. Based on observations, following the release of BOS money, the district education and culture office sought a report on the actual use of BOS funds to ensure that there were no misuses or errors in the BOS budget. The school committee also signs the report on the execution of the BOS fund budget so that the school committee may learn how BOS funds are utilized to inform the parents. This oversight is crucial because the amount of money granted is substantial and must be constantly managed. As the government entity mainly responsible for reporting the handling of BOS funds, the Education and Culture Office of Sidoarjo Regency has conducted quarterly (4-month) or every BOS fund disbursement inspection. The conclusion is that the supervision of BOS money is operating effectively.

### 3. Goal Approach

SD Negeri Ganggangpanjang's School Operational Assistance Fund primarily supports the teaching and learning process. The progress of SD Negeri Ganggangpanjang obtaining BOS funds from 2019 to 2021 is consistent with the utilization of the money. Thus, it can be concluded that the management of BOS funds at SD Negeri Ganggangpanjang from 2019 to 2021 has been operating efficiently since the administration of BOS funds at SD Negeri Ganggangpanjang is by the established and determined BOS technical requirements. It has also been met in building amenities and infrastructure at SD Negeri Ganggangpanjang. The facilities and infrastructure state indicate they are in good medium shape. Because students feel comfortable during the teaching and learning process, these facilities and infrastructure can boost students' motivation to learn. In addition, students can study more topics, such as computer operation, where they can discover the operations and applications of computers and access further knowledge via the internet. Educators and education professionals can also learn conveniently, allowing students to comprehend teachings easily. At SD Negeri Ganggangpanjang, the School Operational Assistance fund has been managed efficiently, with the cash allocated to school residents, including students, teachers, and education personnel. Excellent and comfortable facilities make it easier for students, teachers, and support staff to carry out their various responsibilities.



## CONCLUSION

The School Operational Assistance Fund (BOS) administration of SD Negeri Ganggang Panjang is in line with the Regulation of the Minister of Education and Culture Number 8 of 2020 concerning Technical Instructions for School Operational Assistance. Based on the equivalence between revenue and actualization, it is possible to conclude that the administration of BOS money was effective. In the resource approach, physical and non-physical requirements have been met, as evidenced by the average quality of the facilities and infrastructure, despite the absence of a UKS room; the existing facilities have met this requirement. Furthermore, with the process method, there are no hurdles; everything is successful. Under the goal method, the planning has attained the desired objective: the convenience of students, professional educators, and education personnel in carrying out their responsibilities. No barriers are encountered in managing BOS funds at SD Negeri Ganggangpanjang since it complies with the BOS technical requirements so that it may be implemented appropriately. During the initial release, however, there was a delay in the government's distribution of BOS funding.

## BIBLIOGRAPHY

- Ahmad, A., & Mohd. Tahir, L. (2014). School Operational Funding to Support School Activities. *International Journal of Evaluation and Research in Education (IJERE)*, 3(1), 66-78. <http://dx.doi.org/10.11591/ijere.v3i1.5893>
- Albiy, R., & Yahya, Y. (2021). Efektifitas Penggunaan Dana BOS di MTs Swasta pada Masa Pandemi Covid 19. *Edukatif: Jurnal Ilmu Pendidikan*, 3(5), 2277-2286. <https://doi.org/10.31004/edukatif.v3i5.794>
- Arsip Dokumen RKAS tahun 2019, tahun 2020, dan tahun 2021 SD Negeri Ganggangpanjang
- Bhawa, G. A. S., Haris, I. A., & Artana, M. (2014). Efektivitas pengelolaan dana bantuan operasional sekolah (BOS) pada sekolah dasar di Kecamatan Sukasada. *Jurnal Pendidikan Ekonomi Undiksha*, 4(1), 2599-1426. <https://doi.org/10.23887/jjpe.v4i1.4118>
- Depiani, D. (2015). Efektivitas Pemanfaatan Dana Bantuan Operasional Sekolah (BOS). *Manajer Pendidikan*, 9(2), 1979-2623. <https://doi.org/10.33369/mapen.v9i2.1124>
- Fathullah, F. (2018). Efektivitas Dana Bantuan Operasional Sekolah (BOS) dalam Peningkatan Mutu Pendidikan pada MIN Lumpatan Kabupaten Musi Banyuasin. *TADBIR: Jurnal Studi Manajemen Pendidikan*, 2(2), 181-206. <http://dx.doi.org/10.29240/jsmp.v2i2.665>
- Fauziyyah, N. A., Mulyani, H., & Purnamasari, I. (2018). Analisis Efektivitas Dana Bantuan Operasional Sekolah (BOS) di Sekolah Menengah Kejuruan Negeri (SMKN) Kota Bandung. *JPAK: Jurnal Pendidikan Akuntansi dan Keuangan*, 6(1), 21-28. <https://doi.org/10.17509/jpak.v6i1.15828>
- Harbi, Y. (2022). Accounting System Analysis of School Operational Assistance Fund Management (Bos) at SMA XYZ at Jonggol. *International Journal of Education, Information Technology, and Others*, 5(2), 93-97. <https://doi.org/10.5281/zenodo.6400058>
- Haryati, S., Sukarno, S., Astuty, A., Muhlisin, A., & Singgih, S. (2021). Study of Public Elementary School Regrouping in Magelang to Improve Education Quality Management. *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan*, 7(02), 253-260. <https://doi.org/10.32678/tarbawi.v7i02.4620>
- Herman, M., Mulya, C., & Apriyanto, S. (2021). The Implementation of Education Financing through BOS Fund Management in Improving Education Quality. *Jurnal Inspiratif Pendidikan*, 10(1), 90-101. <https://doi.org/10.24252/ip.v10i1.16608>
- Hidayat, R., Burhan, M. R., & Ma'ruf Al Ma'ruf, A. (2019). Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Dalam Meningkatkan Sarana Dan Prasarana Pendidikan (Studi di SDN 44 Mande Kota Bima). *JLAP (Jurnal Ilmu Administrasi Publik)*, 7(2), 93-107. <https://doi.org/10.31764/jiap.v7i2.1269>

- Ibrohim, B. (2017). Pembiayaan Pendidikan Tinggi. *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan*, 3(01), 15–23. <https://doi.org/10.32678/tarbawi.v3i01.1776>
- John. M. Echols dan Hasan Syadily, Kamus Inggris-Indonesia, (Jakarta: PT Gramedia Pustaka Utama, 1990), H. 207
- Moerni, I. S. (2021). Analisis Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (Bos) Di Madrasah Ibtidaiyah Kecamatan Manyar Kabupaten Gresik. *Praja observer: Jurnal Penelitian Administrasi Publik* (e-ISSN: 2797-0469), 1(01), 51-58. <https://aksiologi.org/index.php/praja/article/view/37>
- Mudjisuusaty, Y., Puri, D. R., Simanjuntak, E. O., Nasution, H. S., & Simarmata, P. S. (2022). Quality Management and Education Financing during the COVID-19 Period at UISU Siantar Private High School. *Community Medicine and Education Journal*, 3(2), 234-238. <https://doi.org/10.37275/cmej.v3i2.207>
- Permas, Ida Bagus Made Sutra Isvara., dkk. (2018). Pengelolaan Dana Bantuan Operasional Sekolah (BOS) di Sekolah Dasar (Studi Kasus Pada Sekolah Dasar Negeri 2 Bengkulu Yang Menerapkan Sistem Pendidikan Inklusi). *Jurnal Ilmiah Mahasiswa Akutansi (JIMAT) Undiksha*, 8(2). <https://doi.org/10.23887/jimat.v8i2.13138>
- Permendikbud Nomor 3 tahun 2019 tentang Juknis BOS 2019 (<https://peraturan.bpk.go.id/Home/Details/137713/permendikbud-no-3-tahun-2019>)
- Permendikbud Nomor 6 Tahun 2021 tentang Petunjuk Teknis Pengelolaan Bantuan Operasional Sekolah Reguler (<https://ditpsd.kemdikbud.go.id/upload/filemanager/2021/BOS%202021/PERMENDIKBUD%206%20TAHUN%202021%20-%20BOS%20REGULER.pdf>)
- Permendikbud Nomor 8 Tahun 2020 tentang Petunjuk Teknis BOS Reguler (<https://www.kemdikbud.go.id/main/blog/2020/02/permendikbud-nomor-8-tahun-2020-tentang-petunjuk-teknis-bos-reguler>)
- Pontoh, J., Ilat, V., & Manossoh, H. (2017). Analisis Pengelolaan Dana Bantuan Operasional Sekolah (BOS) pada Satuan Pendidikan Dasar di Kota Kotamobagu. *Jurnal Riset Akuntansi Dan Auditing" Goodwill"*, 8(2). <https://doi.org/10.35800/jjs.v8i2.18266>
- Prihatin, S., Pardanawati, S. L., & Kusuma, I. L. (2022). Factors Affecting The Timeliness Of Distribution Of School Operational Assistance Funds (Bos Program) At Smk Muhammadiyah Delanggu In 2020/2021academic Year. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 6(3), 1878-1885. <https://www.jurnal.stie-aas.ac.id/index.php/IJEBAR/article/view/6262>
- Pusvitasari, R., & Sukur, M. (2020). Manajemen Keuangan Sekolah Dalam Pemenuhan Sarana Prasarana Pendidikan (Studi kasus di SD Muhammadiyah 1 Krian, Sidoarjo). *Al-Tanzim: Jurnal Manajemen Pendidikan Islam*, 4(1), 94-106. <https://doi.org/10.33650/al-tanzim.v4i1.959>
- Rosari, P. R. (2019). Analisis Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) di SDN Kepatihan 3 Kecamatan Kaliwates Kabupaten Jember. Universitas Jember. <https://repository.unej.ac.id/handle/123456789/96417>
- Rosari, P. R. *Analisis Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) di SDN Kepatihan 3 Kecamatan Kaliwates Kabupaten Jember* (Thesis, Fakultas Ekonomi Dan Bisnis). <https://repository.unej.ac.id/handle/123456789/96417>
- Rozak, F., Irawati, I., Hasgimianti, H., & Thahir, M. (2020). Inventory Management of Educational Facilities and Infrastructure at State Vocational High School 2 Pekanbaru. *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan*, 6(01), 29–36. <https://doi.org/10.32678/tarbawi.v6i01.2212>
- Saisarani, K. G. P., & Sinarwati, N. K. (2021). Analisis Pengelolaan Dana Bantuan Operasional Sekolah (BOS) di Sma Negeri 4 Singaraja Tahun 2020. *Jurnal Ilmiah Akuntansi dan Humanika*, 11(2), 340-348. <https://doi.org/10.23887/jiah.v11i2.34447>

- Sjioen, A. E., & Ludji, S. R. (2020). Analisis Efektivitas Pengelolaan Bantuan Operasional Sekolah (BOS) pada Sekolah Dasar Negeri Bonipoi 2 Kota Kupang. *Inspirasi Ekonomi Jurnal Ekonomi Manajemen*, 2(3), 12-18. <https://doi.org/10.32938/jie.v2i3.732>
- Suandi, S. (2019). Efektivitas Penggunaan Dana Bantuan Operasional Sekolah Dalam Meningkatkan Prestasi Belajar. *Studia Administrasi: Jurnal Ilmu Administrasi Negara*, 1(2), 49-58. <https://doi.org/10.47995/jian.v1i2.20>
- Suib, M. Pengelolaan Dana Bantuan Operasional Sekolah (BOS) di Sekolah Dasar Negeri. *Jurnal Pendidikan dan Pembelajaran Khatulistiwa*, 2(4). <http://dx.doi.org/10.26418/jppk.v2i4.1890>
- Sumarni, S. (2014). Efektivitas Dana BOS Terhadap Peningkatan Mutu di Madrasah. *Edukasi: Jurnal Penelitian Pendidikan Agama Dan Keagamaan*, 12(1), 1693-6418. <https://doi.org/10.32729/edukasi.v12i1.75>
- Syaripudin, A., Sanusi, A., Arifin, D., & Mudrikah, A. (2021). Implementation of the Supervisory Function of Commission D of the Regional People's Representative Council on the Secondary Education Sector Budget. *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan*, 7(01), 93–112. <https://doi.org/10.32678/tarbawi.v7i01.4316>
- Web Kementerian Keuangan RI Direktorat Jendral Perbendaharaan ([djpb.kemenkeu.go.id](http://djpb.kemenkeu.go.id))
- Web Rencana Kegiatan Dan Anggaran Sekolah (Arkas) Direktort Jendral Pendidikan Anak Usia Dini, Pendidikan Dasar, Dan Pendidikan Menengah (<https://Rkas.Kemdikbud.Go.Id/>)
- Widyatmoko, S., & Suyatmini, S. (2017). Pengelolaan Dana Bantuan Operasional Sekolah di SD N Kemasan I Surakarta. *Manajemen Pendidikan*, 12(3), 153-160. [10.23917/jmp.v12i3.5528](https://doi.org/10.23917/jmp.v12i3.5528)
- Yunus, O. (2020). Efektivitas Pemberian Dana Bos Terhadap Prestasi Belajar Siswa SMPN 4 Kota Sukabumi. *Moderat: Jurnal Ilmiah Ilmu Pemerintahan*, 6(4), 818-830. <https://eprints.ummi.ac.id/2057/>
- Yusra, M., Yunita, N. A., Nurhasanah, N., & Arliansyah, A. (2021). Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) pada SD di Kecamatan Jambo Aye, Aceh Utara: Partisipasi Stakeholder Sebagai Variabel Moderasi. *VISIONER AND STRATEGIS*, 10(1). <https://ojs.unimal.ac.id/visi/article/view/4834>
- Zohriah, A. (2015). Analisis Standar Sarana Dan Prasarana. *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan*, 1(02), 53–62. <https://doi.org/10.32678/tarbawi.v1i02.2003>

