


# The Effectiveness of the Use of Boss Funds and School Financial Management through RKAS in Improving the Quality of Education Services (Case Study at Uptd Sd Negeri No. 078459 Soi'iwa)

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## A B S T R A C T

This study aims to analyze the effectiveness of the use of School Operational Assistance (BOS) funds and school financial management through the School Activity and Budget Plan (RKAS) in improving the quality of educational services. A case study was conducted at UPTD SD Negeri No. 078459 Soi'iwa based on the 2025 RKAS, in-depth interviews, and observations. The research method used is descriptive qualitative with data triangulation. The results show that most BOS funds are allocated to Infrastructure Standards (34.03%), Management Standards (45.88%), and learning support activities. School financial management has met the principles of transparency and accountability, although there are still limitations in funding learning innovations. The RKAS has proven to be a strategic instrument for budget planning and control to achieve educational goals.

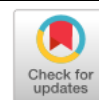
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## INTRODUCTION

Education is universally recognized as the main foundation in building a strong and competitive nation. A country's progress is largely determined by the extent to which its citizens are well-educated, knowledgeable, and skilled in responding to the demands of the times. In this regard, education not only becomes an investment in human capital but also a strategic effort to ensure sustainable national development. However, the success of education is not solely dependent on the teaching and learning process that takes place in the classroom. It is also determined by several supporting factors such as the quality of teachers, the motivation and readiness of students, the adequacy of educational facilities, and, most importantly, the availability of sufficient funding accompanied by effective financial management. Without strong financial support and sound budget management, the vision of providing quality education will remain difficult to achieve.

In the context of Indonesia, the government has implemented several strategic programs to ensure that education is accessible to all levels of society. One of the most important initiatives is the School Operational Assistance program, widely known as *Bantuan Operasional Sekolah* (BOS). Launched in 2005, this program is considered one of the government's flagship policies in education financing. The BOS program is designed not only to alleviate the financial burden borne by parents and communities but also to enhance the quality of learning in schools. Through this program, schools across the country – whether located in urban centers or remote villages – receive funds that are specifically allocated to support their operational activities.

The allocation of BOS funds is intended to cover a wide range of non-personnel operational costs. These include the procurement of school infrastructure, the purchase of

teaching and learning materials, the organization of learning activities, and the professional development of teachers. By focusing on these aspects, the BOS program seeks to strengthen the learning environment and improve the overall effectiveness of educational delivery. Furthermore, the use of BOS funds is guided by a set of detailed Technical Guidelines (*Petunjuk Teknis* or *Juknis*), which are issued and updated annually by the Ministry of Education, Culture, Research, and Technology (*Kemendikbudristek*). These guidelines ensure that schools have a clear reference for managing funds while adhering to principles of good governance.

The principles underlying BOS fund management are of critical importance. They include flexibility, effectiveness, efficiency, accountability, and transparency. Flexibility ensures that schools are able to adjust their spending according to contextual needs and priorities. Effectiveness and efficiency highlight the need for funds to be utilized in a manner that maximizes educational outcomes with minimal waste. Accountability requires that every expenditure be justifiable and documented properly, while transparency emphasizes the importance of openness in financial reporting to stakeholders, including teachers, parents, and local communities. These principles are designed to minimize misuse of funds and to guarantee that resources truly benefit students.

At the school level, the planning and allocation of BOS funds are systematically organized through the preparation of a School Activity Plan and Budget (*Rencana Kegiatan dan Anggaran Sekolah* or *RKAS*). The *RKAS* is a strategic document that serves as both a roadmap and a control mechanism for school financial management. It provides a detailed outline of school programs and activities for one fiscal year, linking every planned expenditure with specific educational objectives. A well-prepared *RKAS* ensures that every rupiah disbursed contributes to achieving learning goals and institutional development. It also functions as a tool to monitor budget realization, making it easier to identify and correct potential inefficiencies.

A clear example of the significance of BOS funding can be seen in the case of UPTD SD Negeri No. 078459 Soi'iwa, a public elementary school situated in West Nias Regency, North Sumatra. This school, like many others located in remote or geographically isolated regions, relies heavily on BOS funds as its main financial backbone. Due to limited access to other financial resources and the challenges posed by its relatively remote location, the careful management of BOS funds becomes extremely vital. Any inefficiency or mismanagement in handling the funds would directly affect the availability of educational resources and, consequently, the quality of teaching and learning in the school.

For the fiscal year 2025, UPTD SD Negeri No. 078459 Soi'iwa has been allocated a total of IDR 92,746,000 in regular BOS revenue. While this amount may appear significant, the school must allocate it prudently to cover diverse needs such as instructional materials, minor infrastructure repairs, student learning activities, and teacher competency development programs. Given the modest size of the budget compared to the wide range of demands, the challenge lies in ensuring that funds are utilized in ways that most effectively improve the quality of educational services. This requires a strong commitment to planning, prioritization, and transparent implementation.

Despite its importance, the BOS program, both at the national and local levels, has often faced several recurring challenges. One of the common issues is the delay in the disbursement of funds, which disrupts the implementation of planned programs and activities at the school level. Another significant problem is the relatively low allocation of funds for technology-based learning innovations. In today's digital era, where educational technology plays a crucial role in enhancing teaching and learning, the limited budget for this purpose can hinder efforts to modernize schools. Additionally, the competence of treasurers and school financial managers is often limited, which can lead to errors in planning, budgeting, and reporting.

Another pressing issue relates to the involvement of school committees in the supervision of BOS fund management. Ideally, school committees, which represent parents and communities, should play an active role in monitoring the transparency and accountability of fund usage. However, in practice, their participation is often minimal or

passive, reducing the effectiveness of community-based oversight. This condition can open up opportunities for irregularities and weaken the culture of accountability within schools. Strengthening the capacity and involvement of school committees is therefore essential to ensure that BOS funds are used in line with regulations and for the maximum benefit of students.

From a theoretical perspective, the management of BOS funds can be analyzed through the lens of educational financial management theory. According to Mulyasa (2021), the success of financial management in education depends heavily on principles of accountability, transparency, and efficiency. These principles resonate strongly with the provisions of Permendikbudristek Number 2 of 2022, which explicitly states that the use of BOS funds must support the achievement of National Education Standards (*Standar Nasional Pendidikan* or SNP). Furthermore, the preparation of RKAS as an annual planning document involves key stakeholders including principals, treasurers, teachers, and school committees, highlighting the collaborative nature of financial decision-making in education. This study, therefore, aims to examine how effectively BOS funds are being used at UPTD SD Negeri No. 078459 Soi'iwa, both in terms of alignment with RKAS and their actual impact on the quality of education services.

### Results of Previous Research

*Putri & Lestari (2022) found that school committee involvement increases the effectiveness of BOS.*

*Wibowo (2021) emphasized that complete financial records increase public accountability.*

*Suryadi & Fatimah (2023) stated that a well-managed BOS can improve student learning outcomes.*

## METHOD

This type of research is qualitative descriptive with a case study approach. The research location is at UPTD SD Negeri No. 078459 Soi'iwa.

### Data Collection Techniques:

*Study document: RKAS 2025.*

*Interview: Principal, treasurer, school committee.*

*Observation: Infrastructure and learning process.*

Data Analysis: Carried out by data reduction, data presentation, and conclusion drawn. The validity of the data was tested by triangulation of sources and methods.

### Research Results

Based on RKAS 2025, the allocation of BOS funds at UPTD SD Negeri No. 078459 Soi'iwa is as follows:

Table 1 BOS Fund Allocation

No.	Category	Amount (Rp)	Percentage (%)
1.	Process Standards	4.994.000	5,39
2.	Facilities & Infrastructure Standards	31.571.800	34,03
3.	Management Standards	42.570.200	45,88
4.	Educational Assessment Standards	11.100.000	11,96
5.	Miscellaneous	7.410.000	7,99

## FINDINGS AND DISCUSSIONS

Analysis shows that Management Standards absorb the largest portion of the budget. This is natural considering the high administrative and operational needs of the school. However, the allocation for Process Standards is relatively low, which has the potential to limit the development of innovative learning.

### SWOT Analysis:

*Strengths: Transparency, accountability, committee involvement.*

*Weaknesses: Lack of learning innovation, limited teacher training funds.*

*Opportunities: Local government support, BOS Kinerja.**Threat: Dependence on BOS, increase in the price of goods/services.*

## CONCLUSION

The conclusion of this study shows that the use of BOS funds through RKAS at UPTD SD Negeri No. 078459 Soi'iwa has been effective and in accordance with the provisions, where RKAS plays a strategic instrument in school financial planning and control. Based on these results, it is recommended that schools increase allocations for learning innovations, strengthen financial management training for treasurers, and diversify funding sources to support sustainability and optimize the quality of education.

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