

Analysis of the Management of School Operational Assistance Fund (BOS) at State Elementary School 005 Sambutan for the 2024 Fiscal Year

Noor Fachman Tjetje¹, Mat Juri², Dea Aulia Wardani³, Muhammad Suyudi⁴

^{1 2 3 4}Department of Accounting, Samarinda State Polytechnic, Samarinda

^{1 2 3 4}Dr. Cipto Mangunkusumo Street, Gunung Panjang Campus, Samarinda 75131

Email address: fachmannoor@gmail.com¹, matjuri120368@gmail.com², deaauliawardani@gmail.com³, mohe@polnes.ac.id⁴

Abstract— This study aims to analyze the management of School Operational Assistance Fund (BOS) at SDN 005 Sambutan for the 2024 fiscal year based on Minister of Education, Culture, Research, and Technology Regulation Number 63 of 2022. The study focuses on the planning, implementation, and supervision aspects of BOS fund utilization in supporting school operations. A descriptive qualitative method was employed, with data collected through observation, interviews, and documentation. The results show that BOS fund planning was carried out through the preparation of RKAS and RAPBS documents involving the school BOS team, based on the school's needs and conditions. Implementation was conducted in two disbursement stages and allocated for direct expenditures such as honorariums, operational costs, and capital expenditures to support the fulfillment of the Eight National Education Standards. Supervision was carried out by the principal and internal BOS team, with monitoring and evaluation from the Samarinda City Education Office. The study concludes that the BOS fund management at SDN 005 Sambutan was relatively effective, although challenges remain in achieving balanced allocation and fulfilling school infrastructure needs.

Keywords— BOS funds, School Financial Management, Planning, Implementation, Supervision.

I. INTRODUCTION

Education is one of the fundamental aspects of national development. In order to achieve equitable and quality basic education, the Indonesian government allocates the School Operational Assistance Fund (BOS) to support non-personnel expenses in schools. The BOS fund is disbursed directly to schools through a transfer mechanism from the central government (BOSNAS) and local governments (BOSDA), with amounts adjusted based on the number of students and the established unit cost. According to Jack (2015), the School Revenue and Expenditure Budget (APBS) is an effective tool for planning, coordinating, and supervising all organizational activities and educational management. By using APBS, managers can develop better and more careful plans so that coordination and supervision can be more focused.

To ensure accountability and effectiveness in the use of BOS funds, the government has issued regulations in the form of Permendikbudristek Number 63 of 2022 concerning Technical Guidelines for the Use of BOS Funds. These regulations emphasize the importance of school-based management (SBM) based on the principles of transparency,

efficiency, effectiveness, and accountability. Schools as recipients of BOS funds are required to develop plans in the form of RKAS and RAPBS, implement activities based on priority needs, and conduct financial oversight and reporting in accordance with regulations.

However, in its implementation, challenges are still encountered in various schools. Common issues include delays in the disbursement of funds, a lack of understanding of the guidelines, and an imbalance in the allocation of the budget. This can impact the effectiveness of BOS fund utilization, particularly in meeting the 8 National Education Standards (SNP). SDN 005 Sambutan is one of the public elementary schools in Samarinda City that relies entirely on BOS funds to carry out its operational activities. Based on the interview results, the school's 2024 fiscal year data shows that 47.5% of the BOS funds are allocated for capital expenditures on fixed assets and machinery, 23.16% for honoraria for teaching staff, and 29.34% for goods and services supporting learning. The significant allocation for capital expenditures reflects the school's efforts to address the shortage of classrooms and other physical facilities, which remain a challenge in the current fiscal year. However, the high proportion of capital expenditure also has an impact on the reduction of the budget for routine operational needs and the welfare of educators. In addition, another challenge faced is the imbalance in the proportion of BOSDA allocation, where 57.48% is used for honorarium expenditure, exceeding the maximum limit of 50% as stipulated in the technical provisions. This situation indicates the need for an evaluation of budget management to ensure it is more proportional and targeted.

This study aims to analyze the management of BOS funds at SDN 005 Sambutan for the 2024 fiscal year, covering three main aspects: planning, implementation, and supervision. Additionally, this study seeks to assess the compliance of BOS fund management implementation with Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2022 and its amendment, Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2023. Through this approach, it is hoped that an objective picture of BOS fund management practices in elementary schools will be obtained, along with strategic recommendations to improve the quality of educational financial management at the school level.

II. LITERATURE REVIEW

Financial Management

School financial management is an integral part of educational management that focuses on the effective and efficient management of financial resources to support the achievement of educational goals. According to Mulyono (2010:181), school financial management is the entire process of activities that are planned and implemented or carried out deliberately and seriously, as well as continuous guidance on school operational costs so that educational activities are more effective and efficient and help achieve educational goals.

School Financial Management

School financial management is a process that includes recording, planning, implementation, supervision, and reporting on an ongoing basis with the aim of ensuring the effective and efficient use of funds. According to Mulyono (2016:172), educational financial management aims to ensure that available funds are used for daily school operations and that any surplus can be reinvested in educational advancement. The basic principles of this management include transparency, accountability, efficiency, and effectiveness.

Education Financing

According to Fattah (2000:112), education financing is the total amount of money obtained and used for various purposes in the implementation of education, including the payment of educators' salaries, the development of teachers' professionalism, the provision of learning facilities, classroom renovations, the purchase of equipment, textbooks, stationery, extracurricular activities, education management, and supervision. This statement indicates that education funding covers a very broad range of aspects and must be planned proportionally. In the context of BOS fund management, funding allocation must be able to cover all these aspects to ensure that educational implementation is optimal and equitable.

School Operational Assistance Fund

The BOS program is a government policy to support non-personnel operational funding in primary and secondary education units. Pursuant to Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2022, BOS funds are intended to improve the quality of education and support the implementation of compulsory education. These funds are managed directly by schools based on the principle of school-based management (SBM), which grants schools autonomy to plan, manage, and evaluate their use according to their needs.

Planning

Planning is an important initial stage in the BOS fund management cycle. According to Mulyono (2016:159) in his book *Konsep Pembiayaan Pendidikan (The Concept of Education Financing)*, planning in school financial management is the process of drawing up plans regarding the sources of funds needed to support learning activities and

achieve educational goals in the institution. Planning is also inseparable from the elements of implementation and supervision, which include monitoring, evaluation, and reporting (Usman, 2022:77). The planning document used is the School Activity and Budget Plan (RKAS), which outlines the use of funds for one fiscal year and must be developed participatively, involving the school principal, the teachers' council, and the school committee.

Implementation

Implementation is an effort to achieve predetermined goals. Implementation involves guidance, encouragement, and commands; therefore, implementation is also an effort to realize the plans that were formulated in the initial stage (Ismail & Sumaila 2020). The implementation of BOS fund management is based on mutual agreements and decisions between the School BOS Management Team, the Teachers' Council, and the School Committee.

Supervision

Supervision is part of educational management, a structured process carried out to ensure that all educational activities in every educational institution are conducted properly in accordance with predetermined criteria and procedures, and to ensure that the implementation of education has achieved the desired objectives (Suryati *et al.* 2023). Supervision is an important part of maintaining accountability in school financial management. According to Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2022, supervision of BOS funds is conducted internally by the school principal and the school's BOS team, and externally by the Education Office, government auditors, and the public.

III. RESEARCH METHOD

This study uses a qualitative descriptive approach. The types of data used include primary and secondary data. Primary data was obtained through direct interviews with the school principal, BOS treasurer, and school committee, while secondary data was obtained from official school documents such as the School Activity and Budget Plan (RKAS), School Revenue and Expenditure Budget Plan (RAPBS), and reports on the accountability of BOS fund usage. Data collection techniques included observation, in-depth interviews, and documentation. Observations were conducted to observe the physical condition of the school and activities related to BOS fund management, interviews were conducted with informants who understood and were directly involved in the planning, implementation, and supervision of BOS funds, while documentation was used to obtain administrative data and supporting evidence.

Data analysis techniques use a descriptive analysis approach, describing, compiling, and interpreting data based on aspects of BOS fund management that are the focus of the study. This analysis aims to describe the actual conditions in the field and relate them to the provisions of Permendikbudristek Number 63 of 2022 and its amendments in Permendikbudristek Number 63 of 2023. The analytical

tools used in this study include interview guidelines and official regulatory documentation, namely: Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2022 on Technical Guidelines for the Management of BOS Funds. Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2023 concerning Amendments to the Technical Guidelines for the BOS.

IV. RESULT

SDN 005 Sambutan is one of the public elementary schools located in Samarinda City and receives School Operational Assistance Funds (BOS) every year. The school has 451 students and received BOS funds amounting to Rp526,580,000 in the 2024 Fiscal Year. The management of BOS funds at SDN 005 Sambutan encompasses three main aspects: planning, implementation, and supervision. Based on interviews, observations, and documentation, it was found that the school has developed a participatory plan for fund usage through the preparation of the RKAS and RAPBS, involving the school's BOS team. The funds are primarily used for capital expenditures such as the procurement of equipment and the construction of learning support facilities, along with allocations for the remuneration of educational staff and the procurement of goods and services. Monitoring is conducted internally by the school and the committee, and is also monitored by the Samarinda City Education Office. The management of BOS funds at this school has been fairly effective and accountable, although there are still challenges in the allocation of funds between physical and non-physical

needs.

V. DISCUSSION

BOS Fund Planning

The planning process for managing BOS funds at SDN 005 Sambutan is carried out in a structured manner and based on the principles of accountability, participation, and transparency. This planning refers to the provisions in Permendikbudristek No. 63 of 2022 and its amendments in Permendikbudristek No. 63 of 2023. The School BOS Team, consisting of the School Principal, BOS Treasurer, and School Committee, is responsible for developing the plan through consultation and coordination with the school community.

The planning process begins with identifying the school's needs, which include aspects of educational services, daily operations, and infrastructure development. These needs are then inventoried and prioritized based on the most urgent requirements to support teaching and learning activities. The results of this identification serve as the basis for the preparation of the School Activity and Budget Plan (RKAS) and the School Revenue and Expenditure Budget Plan (RAPBS) for the 2024 fiscal year. The importance of good planning is evident in the actions taken by the BOS team, such as holding meetings with the school committee and openly presenting the plan, which demonstrates public involvement in budget formulation. This aligns with the principles of transparency and public accountability in the management of government fund.

TABLE 1. Description of the 2024 BOS Fund Budget Plan for SDN 005 Sambutan

No	School Program	BOSNAS	BOSDA	Total
1	Development of Graduation Competencies	Rp -	Rp -	Rp -
2	Development of Content Standards	Rp -	Rp 6.087.200	Rp 6.087.200
3	Development of Process Standards	Rp -	Rp -	Rp -
4	Development of Educators and Education Personnel	Rp -	Rp 2.200.000	Rp 2.200.000
5	Development of School Facilities and Infrastructure	Rp 215.702.121	Rp 24.260.000	Rp 239.962.121
6	Development of Management Standards	Rp 61.236.779	Rp 3.180.000	Rp 64.416.779
7	Development of Financing Standards	Rp 97.500.000	Rp 62.675.000	Rp 160.175.000
8	Development and Implementation of Assessment Systems	Rp 46.541.100	Rp 7.197.800	Rp 53.738.000
TOTAL		Rp 420.980.000	Rp 105.600.000	Rp 526.580.000

Source: RAPBS SDN 005 Sambutan

The planning for the use of BOS funds at SDN 005 Sambutan for the year 2024 has been developed in accordance with the principles of School-Based Management (SBM) as stipulated in Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2022. The funds received come from two main sources: BOSnas (State Budget) and BOSda (City Budget). These funds are allocated to support the achievement of the 8 National Education Standards (SNP). However, according to the RAPBS document, there is no direct allocation of funds for the Graduate Competency Standards (SKL), as their fulfillment is achieved indirectly through learning activities and assessments.

The process of preparing the RKAS and RAPBS is carried out in a participatory manner, involving the school principal, teachers, committee, and parents/guardians. The budget planning focuses on two main components, namely the

Funding Standard of Rp160,175,000 and the Facilities and Infrastructure Standard of Rp239,962,121. The use of BOS funds is communicated through internal school meetings to ensure transparency and the participation of all stakeholders. Based on the above, the BOS funding planning at SDN 005 Sambutan appears to align with applicable regulations, reflects principles of accountability, and is directed toward supporting priority programs in basic education.

Implementation of BOS Funds

The implementation of the BOS Fund at SDN 005 Sambutan for the 2024 fiscal year is allocated entirely for direct expenditures, which are expenditures that directly support the operational processes of the learning activities. These direct expenditures are sourced from two funding components: the National BOS Fund (BOSnas) and the Regional BOS Fund (BOSda), each of which has different

utilization proportions but complement one another. The allocation for BOSnas is IDR 420,980,000, while the allocation for BOSda is IDR 105,600,000, resulting in a total BOS Fund managed by SDN 005 Sambutan of IDR

526,580,000. The number of students recorded at the beginning of the year was 440, increasing to 451 during the first semester of the 2024/2025 academic year.

TABLE 2. Description of Direct Expenditures for SDN 005 Sambutan

No	Description	Total	Source of Funding			
			Regional BOS	Percent	Central BOS	Percent
1	Direct Expenditures	Rp 526.580.000	Rp 105.600.000	100%	Rp 420.980.000	100%
2	Capital Expenditures	Rp 224.229.738	Rp 24.260.000	22,97%	Rp 199.969.738	47,50%
3	Goods and Services Expenditures	Rp 144.150.262	Rp 20.640.000	19,55%	Rp 123.510.262	29,34%
4	Honorarium Expenditures	Rp 158.200.000	Rp 60.700.000	57,48%	Rp 97.500.000	23,16%

Source: RKAS SDN 005 Sambutan

From Table 2 above, it can be seen that capital expenditure is the largest component (42.59%), followed by honoraria (30.05%) and goods and services (27.37%). The significant allocation for capital expenditure reflects the school's focus on improving infrastructure, such as the construction of additional classrooms needed due to an increase in the number of students from 440 to 451 in the middle of the school year.

Meanwhile, the allocation of honorarium expenditure from the BOSda reached 57.48%, exceeding the maximum limit set. Although the percentage is quite large, its proportion to the total BOS funds remains below the maximum limit stipulated in Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2022, Article 40(1), which states: "The payment of honoraria as referred to in Article 39 letter l shall not exceed 50% (fifty percent) of the total allocation of Regular BOS Funds received by the Educational Institution." The use of these funds for honoraria has also received official approval from the Education Office, as they are used to pay non-civil servant educators required by the school, thus remaining compliant with regulations. This excess is also offset by the dominant proportion of capital expenditures from the National BOS Fund, creating a budget structure that remains balanced and accountable.

In addition to classification based on type of expenditure, BOS funds are also allocated to meet the 8 SNP as a reference in national education management. The following are the details of the allocation:

TABLE 3. Allocation of BOS Funds

No	Description	Amount	Percentage
1	Development of Graduation Competencies	Rp 0	0%
2	Development of Content Standards	Rp 6.087.200	1%
3	Development of Process Standards	Rp 0	0%
4	Development of Education and Teaching Staff	Rp 2.200.000	0,4%
5	Development of Facilities and Infrastructure	Rp 239.962.121	46%
6	Development of Management Standards	Rp 64.416.779	12%
7	Development of Financing Standards	Rp 160.175.000	30%
8	Development and Implementation of Assessment Systems	Rp 53.738.900	10%
TOTAL		Rp 526.580.000	100%

Source: Recapitulation of BOS Fund

Expenditure Realization for SDN 005 (processed data)

As shown in the table, the main focus of BOS fund utilization is on the development of facilities and infrastructure, with an allocation of 46%, in line with high capital expenditure. The development of financing standards related to honorarium payments reached 30%, while management standards received 12%, reflecting attention to aspects of school management.

Meanwhile, some components such as the development of process standards and graduation competencies did not receive any allocation at all. However, this does not mean that schools are neglecting these aspects. For graduation competency standards, indeed, in recent years, no BOS funds have been allocated because they do not require direct funding. As for process standards, although they were previously funded by BOS in previous years, they were not budgeted for in 2024 due to more urgent needs such as the procurement of books and funding for educators. This demonstrates that BOS funding allocations are flexible, adaptive to on-the-ground conditions, and still consider the principle of effectiveness. Future adjustments are still needed to ensure that all aspects of the National Education Standards (SNP) are accommodated in a balanced manner.

The implementation of BOS funds at SDN 005 Sambutan has been carried out according to plan and technical requirements, particularly in supporting school infrastructure and teacher needs. However, there is a need to review the balance between physical and non-physical development allocations to ensure that improvements in education quality are comprehensive and sustainable.

Supervision of BOS Funds

Supervision of the use of BOS funds at SDN 005 Sambutan is carried out through two main mechanisms, namely internal and external supervision, both of which play an important role in maintaining the transparency and financial accountability of the school. Internal supervision is carried out by the school's BOS team, which consists of the principal, treasurer, and school committee. This team is actively involved in the supervision process through routine evaluations, coordination meetings, and direct monitoring of budget use. The School Committee, as a representative of the community, is also empowered to provide input and oversee the implementation of programs funded by BOS funds. This indicates that community participation in educational oversight is functioning effectively.

Meanwhile, external supervision is carried out by the Samarinda City Education Office through document audits, financial report evaluations, and field visits. The presence of external oversight serves as a crucial tool in ensuring that the management of BOS funds at the school level aligns with applicable regulations, particularly in accordance with

Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2022 and its amendments in Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2023. Schools actively fulfill their administrative obligations through reporting and documentation as part of their accountability for the funds that have been used.

TABLE 4. Comparison between Permendikbud No. 63 of 2022 and regulations related to Practice SDN 005 Sambutan

No	Aspects of BOS Fund Management in accordance with Permendikbud No. 63 of 2022 and Related Regulations	Practices of BOS Fund Management at SDN 005 Sambutan	Implementation	
			Compliant	Non-compliant
1	Planning	Planning		
	a. Developing the school's vision, mission, objectives, School Revenue and Expenditure Budget Plan (RAPBS), School Activity and Budget Plan (RKAS), and the objectives of the School Activity and Budget Plan (RKAS)	The school has formulated its vision, mission, and objectives, as well as prepared the RAPBS and RKAS for the allocation of BOS funds for the 2024 fiscal year	✓	
	b. Structure of the School Operational Assistance (BOS) team	The formulation of the school's vision, mission, objectives, RAPBS, and RKAS is carried out by the school with the involvement of the school's BOS team, which consists of the principal as the main person in charge, the treasurer, teacher representatives, and the school committee as members	✓	
	c. Compilation of School Operational Assistance (BOS) funding sources	The main source of funding for schools comes solely from BOS funds, namely BOSNAS and BOSDA funds.	✓	
2	Implementation	Implementation		
	a. The timing of BOS fund disbursement, which is paid out every quarter or semester per fiscal year	SDN 005 Sambutan receives BOS funds every 6 months/2 stages per year budget	✓	
	b. Components of School Operational Assistance (BOS) fund usage according to Permendikbud No. 63 of 2022: 1. Admission of new students 2. Library development 3. Implementation of learning and extracurricular activities 4. Implementation of learning assessment and evaluation activities 5. administration of school activities 6. teacher and education staff professional development 7. subscription fees for utilities and services 8. maintenance of school facilities and infrastructure 9. provision of multimedia learning tools 10. Organization of activities to improve professional competencies 11. Organization of activities to support graduate employment; and/or 12. Payment of honoraria.	SDN 005 Sambutan implements the use of BOS funds in accordance with the RAPBS and RKAS that have been previously prepared. From these documents, it can be seen that the school uses BOS funds to finance 12 components as stipulated in Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2022 on Technical Guidelines for BOS. These 12 components fall under direct expenditure activities carried out by the school, which include operational expenses, capital expenditures, and staff-related expenses. These activities are carried out by the school to fulfill the 8 National Education Standards (SNP) program.	✓	
3	Supervision	Supervision		
	Supervision by the principal and the Education Office	BOS funds at SDN 005 Sambutan are supervised by the principal, who reviews monthly accountability reports to ensure they are in accordance with the RAPBS and RKAS. In addition, the school also regularly submits BOS fund accountability reports for each stage to the verification team at the Samarinda City Education Office.	✓	
	Supervision by the relevant Ministry Inspectorate	The school has never been visited by the relevant Ministry Inspectorate regarding the supervision of BOS funds at SDN 005 Sambutan		✓
	Supervision by the financial and development Supervisory Agency (BPKP)	The school has never been visited by the BPKP related to the supervision of BOS funds at SDN 005 Sambutan		✓
	Supervision by the Supreme Audit Agency (BPK)	The school has never been visited by the BPK related to the supervision of BOS funds in Samarinda		✓
	Community supervision in the context of transparency in the use of BOS funds	SDN 005 Sambutan invites the school committee as a representative of parents and teachers in a socialization meeting RAPBS and RKAS use of BOS funds.	✓	
total			7	3

Source: Data Processed

Based on Table 4, the management of the school operational assistance fund (BOS) at SDN 005 Rambanan shows that of the 10 indicators analyzed, 7 points are in

accordance with the provisions contained in Permendikbudristek No. 63 of 2022 and changes to Permendikbudristek No. 63 in 2023. This reflects that the

school has implemented the principles of transparency and accountability in the management of BOS funds, especially in the aspects of planning, implementation, and some supervision.

At the planning stage, SDN 005 Sambutan has prepared RKAS and RAPBS in a participatory manner, involving principals, teachers, treasurers, and school committees. The preparation was carried out before the current fiscal year and adjusted to the real needs of schools based on Dapodik data and taking into account the priority of meeting National Education Standards. The implementation of the use of BOS funds has also been carried out appropriately, referring to the 12 components allowed in the technical instructions, with the use of funds, among others, for the purchase of office stationery (ATK), honorarium for non-ASN education personnel, learning activities, and maintenance of educational facilities and infrastructure. The realization of the budget refers to the previously compiled RKAS, and no deviations in its use were found. In terms of supervision, the school has implemented internal control through the involvement of the principal and the BOS team in checking evidence of expenditure and submitting accountability reports to the Education Office regularly. In addition, information on the use of BOS funds is also conveyed to the community through information boards in the school environment.

However, there are still three points that are not appropriate, especially in the aspect of external supervision. The school has never received an audit or inspection directly from independent institutions such as the Supreme Audit Agency (BPK), the financial and development Supervisory Agency (BPKP), and the Ministry's Inspectorate General, so that the overall accountability aspect has not been fully met. Therefore, it can be concluded that the management of BOS funds in SDN 005 utterance in general has been running well and in accordance with the provisions, although there is still room for improvement, especially in the aspect of supervision by independent external parties.

Impact of the use of BOS funds on the financing of capital expenditures and school operations

The use of BOS funds at SDN 005 Sambangan contributed significantly to the financing of capital expenditures and school operations. In terms of capital expenditure, BOS funds are used to procure fixed assets that support learning activities, namely in the form of textbooks, general books, teacher desks and chairs, laptops, printers, computers, LCD projectors, practice props, fans, internet networks, and mini audio studio devices. The total value of capital expenditure amounted to Rp224,229, 738 entirely sourced from Central BOS funds (BOSNAS) and regional BOS funds (BOSDA), without involving grants, loans, or third parties.

In addition, school operational financing sourced from BOS funds includes spending on goods and services and payment of honorarium for non-ASN education personnel, totaling Rp302, 350, 262. Overall BOS funds of Rp526, 580, 000 consisting of 80% of Central BOS funds and 20% of regional BOS funds have been fully realized until the end of the fiscal year. This shows that the use of funds is carried out

efficiently and on target. Related to the management of funds that do not leave a balance, the school has followed Permendikbudristek No. 63 of 2022 Article 49 paragraph (1) which states: "the remaining funds at the end of the fiscal year can be used in the next fiscal year provided that they are listed in the RKAS, validated by The Local Government, and taken into account in the distribution of regular BOS funds the following year." In addition, the overall fund management has also referred to the principles of use stipulated in Article 6 paragraph (1), namely: "regular BOS funds are carried out efficiently, effectively, transparently, and accountably." Thus, BOS Fund Management at SDN 005 Welcome to fiscal year 2024 can be categorized as good, because it has met the aspects of accountability, transparency, and effectiveness of Budget use and has a real impact on improving the quality of basic education services.

VI. CONCLUSION

- a. BOS fund management planning at SDN 005 Sambutan has been carried out in a participatory and transparent manner, through the preparation of RKAS and RAPBS involving the principal, BOS treasurer, and school committee. This process already refers to Permendikbudristek No. 63 in 2022 and its changes in 2023, and pay attention to the priority scale based on the actual needs of the school.
- b. The implementation of BOS funds is in accordance with the provisions and is directed to direct expenditures, namely capital expenditures (42.59%), honorarium (30.05%), and goods and services (27.37%). The proportion shows the main focus on strengthening infrastructure and fulfilling educators. Although there is an excess of BOSda honorarium allocation exceeding the maximum limit, this is still valid because it has received written approval from the Education Office.
- c. Supervision is carried out through internal and external mechanisms, with the active role of school principals, BOS teams, and committees, as well as monitoring by the Samarinda city Education Office. This monitoring system successfully creates financial control that is transparent, accountable, and involves community participation in the management of education funds.
- d. The use of BOS funds in general is considered effective and accountable, as evidenced by the realization of a budget that is in accordance with planning without remaining balances. Although there are still aspects of National Education Standards that have not been allocated, such as process standards and graduation competencies, this is based on actual conditions and priority needs of schools. In the future, adjustments need to be made so that all aspects of education can be facilitated evenly and sustainably.

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