



Analysis of Accountability and Effectiveness in the Management of BOS Funds in Meeting School Needs

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Abstract: This research aims to determine the extent to which BOS fund management meets transparency and accountability standards, as well as to evaluate the effectiveness of its use in supporting operations and improving education quality at UPT SD Inpres 12/79 Ujung. This study employs a qualitative descriptive method with a field research approach conducted at SD INPRES 12/79 Ujung, Bone Regency. Data collection utilizes observation through direct field monitoring and interviews with school administrators, principals, teachers, and parents. Primary data is collected directly from research subjects, while secondary data is obtained from BOS fund management reports and documentation. Data analysis techniques include data reduction, data presentation, and conclusion drawing or verification. The research results show that BOS fund management reflects strong accountability and effectiveness principles. Funds are managed based on RKAS formulated through collaborative processes involving the principal, treasurer, teachers, and school committee. Accountability is realized through transparent mechanisms including stakeholder involvement, regular financial reporting, and accessible public information. From effectiveness perspective, BOS funds have been strategically allocated to support school operations and improve education quality through learning materials procurement, teacher training programs, and infrastructure maintenance. This management pattern is consistent with Permendikbud No. 6 of 2021 guidelines and reflects educational management theory emphasizing efficiency, community engagement, and continuous evaluation. The school's participatory approach serves as a model for effective resource utilization in public education.

Keywords: Accountability, Effectiveness, BOS Funds, Transparency, Education Quality.

Introduction

Education is a lifelong and universal process that takes place in various settings. To ensure the sustainability of this process, the management of school finances becomes a crucial element that must be carried out effectively and efficiently. Sound financial management in schools encompasses planning, task separation, transaction recording, reporting, and accountable oversight (Nugraha, 2023). According to Law No. 20 of 2003 on the National Education System, at least 20% of the national and regional budgets (APBN and APBD) must be allocated for education. This mandate is realized through the School Operational Assistance (BOS) Program, which aims to support the operational needs of primary and secondary education institutions (Inkiriwang, 2020).

The BOS program, regulated under Ministry of Education and Culture Regulation No. 1 of 2018, reflects the government's tangible responsibility in ensuring equitable access to

and quality of education, including support for the 9- and 12-year compulsory education programs (Arwildayanto, 2021). In its application, BOS funds are primarily used to cover non-personnel expenditures such as the procurement of educational facilities and infrastructure (Said et al., 2024). However, managing these funds requires a high level of accountability and transparency in line with the principles stated in the Minister for Administrative Reform's Decree No. KEP/26/M.PAN/2/2004 on public service standards (Rakhmawati, 2018).

In the Indonesian context, where the majority of the population adheres to Islam, public fund management—such as BOS funds—has also increasingly adopted sharia-based financial principles. Core Islamic values such as transparency, accountability, honesty, and justice are integrated into financial governance to ensure that fund usage aligns not only with educational objectives but also with religious ethics. This approach helps minimize the risk of violations against religious norms and simultaneously builds public trust while improving financial efficiency within the educational sector (Purba & Tanjung, 2023).

UPT SD Inpres 12/79 Ujung, a public elementary school under government supervision, serves as a relevant case study for examining the practical aspects of effective BOS fund management. The school allocates these funds based on student enrollment numbers, strictly adhering to the applicable technical guidelines (Juknis). However, the accuracy of student data collection remains a persistent challenge that directly affects the equitable allocation of funds. Hence, there is an urgent need for an integrated and reliable data system to enhance the financial management process in schools and ensure that resources are distributed appropriately and optimally.

In this regard, the principles of accountability and effectiveness serve as cornerstones for managing educational finances. Accountability implies the obligation to report fund usage truthfully and transparently, while effectiveness denotes the successful achievement of educational goals set forth in the planning phase (Suharno, 2021). Nevertheless, issues such as misallocated expenditures still occur. For instance, in 2022, nearly 70% of BOS funds were allocated to pay for honorary teacher salaries. Although this use of funds complies with the official technical guidelines, such a pattern raises concerns regarding potential misuse that could hinder the attainment of broader educational objectives (Lestari, 2020).

To counter such risks, it is imperative to reinforce both accountability and transparency, which are crucial in combating corruption in the education sector (Sari et al., 2025). This effort must be supported by various stakeholders including the government, communities, and independent supervisory bodies (Mauludi, 2023). Additionally, fostering anti-corruption education from an early age is vital in shaping students' characters to become honest and responsible citizens. Based on this background, the researcher intends to conduct a study entitled "Analysis of Accountability and Effectiveness in the Management of BOS Funds in Meeting School Needs (A Case Study at UPT SD Inpres 12/79 Ujung for the Period 2021–2023)," which will provide an in-depth examination of how BOS funds are managed at the school level and the challenges and opportunities that arise in the process.

Methodology

The research method chosen corresponds to the nature of the problem being addressed, thus employing a field research approach (Fiantika et al., 2022) within a qualitative research framework. The study is conducted at SD INPRES 12/79 Ujung, located in Bone Regency, and spans the period from the issuance of the official research permit to the completion of the investigation. Data in this study refers to information that is relevant to the research objectives, while data sources refer to subjects or objects from which such data is collected (Nursanjaya, 2021). This study utilizes two types of data: (1) Primary data, which consists of information collected directly from research subjects or objects (Sahir, 2021), and (2) Secondary data, obtained from supplementary sources such as books, academic journals, statistical reports, and other public documentation (Abdussamad et al., 2024). In this particular case, secondary data includes reports and documentation regarding BOS fund management at UPT SD INPRES 12/79 Ujung.

The subjects of this study include school administrators, the principal, teachers, and parents, while the main object is the BOS fund itself—an essential financial resource for supporting school operations and the overall educational process. The data collection methods consist of two main techniques: (1) Observation, which involves direct monitoring of activities in the field, conducted either in a participatory or non-participatory manner (Surjaatmadja, 2024), and (2) Interviews, a qualitative data collection technique that facilitates direct interaction between the researcher and research subjects, allowing for the extraction of in-depth insights.

Data analysis in this study involves a systematic process of managing information gathered from interviews, field notes, and documentation. The analysis entails organizing the data into categories, identifying patterns, synthesizing findings, and drawing conclusions to make the results comprehensible and meaningful (Waruwu, 2024). The analytical techniques applied in this research include: (1) Data reduction, which involves simplifying and focusing on essential data; (2) Data presentation, which structures the information for analysis and interpretation; and (3) Conclusion drawing or verification, where the researcher interprets the data to form insights and validate findings (Handoko et al., 2024).

Result and Discussion

Based on the collected data, UPT SD Inpres 12/79 Ujung has a total of 95 students and 9 teaching staff, including the principal. This study involved three key informants: the school principal, who holds the primary decision-making authority in the management of BOS funds; the school treasurer, who oversees financial administration; and a community representative, who provided external insights on the school's fund utilization. The selection of these informants aimed to offer a holistic and balanced understanding of how BOS funds are managed at the school.

Interviews conducted with these informants reveal that the use of BOS funds at UPT SD Inpres 12/79 Ujung adheres to current regulations and is implemented transparently. The principal, Mrs. Hj. Budiati, stated, "BOS funds are allocated based on the RKAS, which is developed collaboratively with the school's management team. Disbursement is done in stages following government technical guidelines, and spending is based on the school's

priority needs.” This was supported by the treasurer, Mrs. Daniati, who explained, “The use of BOS funds begins with teacher meetings involving the principal. All proposed activities and needs are inventoried and carefully considered.” From the community’s perspective, Mrs. A. Muliana observed that the school was fairly open, and the results of the spending were tangible, such as “the renovation of the school toilets and the provision of student notebooks.”

Regarding financial accountability, the school produces periodic reports every quarter. These are prepared by the treasurer and reviewed by the principal. Mrs. Hj. Budiati emphasized, “We also submit these reports to the Department of Education.” Mrs. Daniati added that financial reports are often presented at teacher meetings, while according to Mrs. A. Muliana, “the financial report is posted on the announcement board, allowing the public to know how the funds are spent.”

To ensure transparency and accountability, the school engages the school committee and publicly displays fund usage on information boards. “We conduct regular internal audits,” noted Mrs. Hj. Budiati. Mrs. Daniati added that evaluation meetings are held quarterly with the participation of all teachers. Community support is also reflected in Mrs. A. Muliana’s statement, appreciating the public’s involvement in the school’s financial oversight.

The use of BOS funds was confirmed to align with the jointly prepared RKAS. “All expenditures must refer to that plan,” said Mrs. Hj. Budiati. This was affirmed by both Mrs. Daniati and Mrs. Muliana, who noted that school activities were indeed consistent with what had been publicly planned.

The impact of BOS funding on teaching and learning activities has been substantial. “It is very helpful, especially for providing stationery, duplicating materials, and maintaining school facilities,” said Mrs. Hj. Budiati. Mrs. Daniati noted that the availability of learning tools has boosted student enthusiasm and aided teachers in preparing teaching media. This impact was also acknowledged by the community. As Mrs. A. Muliana shared, “My child said there are now new books and the classroom is much cleaner.”

Regarding educational quality, BOS funds were also allocated for teacher training, textbook acquisition, and facility improvements. According to Mrs. Daniati, “Many learning programs that were previously unattainable are now feasible due to BOS support.” Mrs. Muliana believed that the overall learning environment had become more conducive, which contributed to better educational outcomes.

In terms of effective fund management, the school prioritizes essential needs and conducts regular evaluations. “We ensure the funds are spent according to the school’s main priorities,” stated Mrs. Hj. Budiati. The decision-making process involves collaboration between the principal, treasurer, teaching staff, and the school committee. “We always sit together in planning meetings,” she added.

The decision-making structure places the principal as the lead authority, the treasurer as the financial administrator, and the school committee as an oversight partner. Mrs. Daniati explained that the committee also assesses whether expenditures match the school’s

actual needs. Mrs. Muliana further noted that the committee acts as a bridge between the school and the community.

Deliberative meetings are a fundamental part of fund planning. "We always consult with the teaching council and the committee to democratically formulate the RKAS," explained Mrs. Hj. Budiati. Mrs. Muliana confirmed this practice, stating that she had personally attended committee meetings and witnessed how fund use was discussed.

Despite the school's overall good management, some challenges persist, particularly in technical and administrative aspects. "Delayed fund disbursements from the central government and constantly changing reporting systems are our main issues," noted Mrs. Hj. Budiati. The treasurer added, "The complexity of reporting via the BOS online system can be burdensome, especially for teachers less familiar with IT."

To address these challenges, the school makes schedule adjustments and maintains communication with the education office. "We sometimes rely on temporary advance funding for urgent needs," said Mrs. Hj. Budiati. In addition, technical guidance (bimtek) is regularly provided by the Department of Education. Mrs. Daniati remarked that "this training is very helpful in teaching us how to manage and report BOS funds properly," while Mrs. Muliana expressed her hope that such support would continue.

Efforts to enhance BOS fund management include regular evaluations, priority-setting, and stakeholder involvement. Key programs funded through BOS include classroom instruction, procurement of books and stationery, school maintenance, teacher training, literacy initiatives, and the acquisition of teaching aids.

These findings further reinforce existing theories on good governance and public financial management, such as those proposed by Mardiasmo (Gurendrawati et al., 2024) and the UNDP's framework (Governance for Sustainable Human Development, 1997), which emphasize transparency, accountability, community participation, and the effective use of resources in achieving institutional goals. The school's practices reflect the principles outlined in Permendikbud No. 6 of 2021 (Karunia & Tantri, 2024), affirming that BOS funds can significantly contribute to both operational sustainability and educational quality when managed effectively.

Discussion

Accountability in BOS Fund Management at UPT SD Inpres 12/79 Ujung: Meeting Standards of Transparency and Responsibility

Accountability in managing School Operational Assistance (BOS) funds is a fundamental principle that emphasizes the school's obligation to report, explain, and justify all budgetary expenditures to relevant stakeholders, including the government and the community (Rachman et al, 2022). At UPT SD Inpres 12/79 Ujung, the management of BOS funds adheres to the principles of transparency, participation, and accountability. The school allocates and utilizes the BOS budget based on the School Activity and Budget Plan (RKAS), which is developed through a deliberative process involving the school principal, treasurer, teachers, and the school committee.

The preparation of the RKAS prioritizes the most urgent needs and is conducted democratically with full engagement from both the school's internal community and the

public (Rahayuningsih, 2021). In terms of accountability, the school ensures that every expense is recorded with supporting transaction documents and activity records. At UPT SD Inpres 12/79 Ujung, the accountability mechanism includes quarterly financial reporting by the school treasurer and direct oversight by the principal, with reports being submitted to the local Education Office. Moreover, these reports are presented and discussed during teachers' meetings, thereby reinforcing internal transparency.

This system aligns with two essential components of public accountability outlined by Mardiasmo (as cited in Gurendrawati et al, 2024):

1. Transparency, which refers to the openness in disseminating information so that the public can assess the performance and integrity of public financial management.
2. Responsibility, which implies adherence to established norms, rules, and policies in managing public funds.

Additionally, the United Nations Development Programme (UNDP) identifies accountability as one of the eight core principles of good governance, asserting that all institutions must be held responsible for the effective and efficient use of public resources (*Governance for Sustainable Human Development*, 1997). In this context, the involvement of the school committee and local community in monitoring the use of BOS funds demonstrates the presence of social control mechanisms that enhance both internal and external accountability in the school environment.

The school's efforts in documenting activities, preparing regular financial reports, and engaging stakeholders in decision-making and supervision indicate that BOS fund management at UPT SD Inpres 12/79 Ujung reflects best practices in public financial accountability. These practices not only comply with governance standards but also promote a culture of integrity and trust within the education sector. As argued by Purba & Tanjung (2023), integrating values such as honesty, transparency, and fairness in managing public funds is vital in predominantly Muslim societies like Indonesia, where ethical financial conduct holds significant religious and social implications.

Effectiveness of BOS Fund Management at UPT SD Inpres 12/79 Ujung: Supporting Operational Needs and Enhancing Educational Quality

The effectiveness of BOS fund management is closely related to how well the funds meet the practical needs of schools, both in daily operations and in long-term educational improvements. Based on interviews with the school principal, treasurer, and members of the school community, it was found that the BOS funds at UPT SD Inpres 12/79 Ujung were primarily allocated to supply educational materials, repair facilities such as toilets and classrooms, procure learning media, and support teacher training programs. These uses have had a direct and positive impact on the smooth delivery of educational activities and the overall quality of learning.

From the perspective of educational management theory, effectiveness is measured by the degree to which predetermined educational objectives are achieved. Siagian's concept of effectiveness emphasizes the optimal use of available resources to accomplish organizational goals. In this regard, the school's success in meeting operational needs—such as providing teaching resources and improving teacher competencies—indicates that BOS funds have been managed effectively (Lahagu et al, 2024).

Furthermore, the Ministry of Education and Culture, through Regulation No. 6 of 2021, mandates that BOS funds be used efficiently and targeted towards the following areas (Karunia & Tantri, 2024):

1. Routine operational costs of the school (e.g., utilities and maintenance);
2. Teaching and extracurricular activities;
3. Teacher professional development;
4. Library and learning media development.

Referring to this regulation, the use of BOS funds at UPT SD Inpres 12/79 Ujung appears to be in full compliance, as it has led to noticeable improvements in students' comfort, the availability of learning facilities, and the enthusiasm of teachers in delivering lessons. The school also conducts regular evaluations to assess the impact and outcomes of programs funded by BOS, ensuring that expenditures are aligned with planned goals and contribute meaningfully to educational progress.

In a broader sense, this practice echoes the importance of aligning school-based financial management with national education priorities. As noted by Suharno (as cited by Nasution et al., 2024), effectiveness in education funding also depends on a school's ability to use financial resources not just for routine expenses but to drive transformational change. This includes fostering innovation in teaching, supporting inclusive learning environments, and promoting continuous improvement through evidence-based decision-making (Wele & Mildawati, 2022).

In conclusion, the experience of UPT SD Inpres 12/79 Ujung demonstrates how effective and accountable management of BOS funds—grounded in participation, transparency, and adherence to regulations—can significantly contribute to the operational sustainability and academic advancement of public schools.

Conclusion

Based on the research findings and the discussion presented, several conclusions can be drawn:

1. The management of BOS (School Operational Assistance) funds at UPT SD Inpres 12/79 Ujung reflects a strong adherence to the principles of accountability and effectiveness. The BOS funds are managed in accordance with the School Activity and Budget Plan (RKAS), which is formulated through a collaborative process involving the school principal, treasurer, teachers, and the school committee. In terms of accountability, the school has implemented transparent mechanisms by involving relevant stakeholders, conducting regular financial documentation and reporting, and providing accessible information to the public.
2. From the perspective of effectiveness, BOS funds have been allocated strategically to support the school's operational activities and to improve the quality of education. These include the procurement of learning materials, teacher training programs, and maintenance of school infrastructure. This pattern of fund utilization indicates that BOS fund management at the school is consistent with the guidelines set forth in Permendikbud No. 6 of 2021. Furthermore, it reflects the application of educational management theory, which underscores the significance of efficiency, community engagement, and continuous evaluation in achieving educational. The school's

participatory approach in planning and decision-making, coupled with regular evaluations and open communication with stakeholders, serves as a model for effective resource utilization in the public education sector.

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