
Analysis of The Impact and Effectiveness of School Operational Assistance Fund Management in Tanjungbalai City

Syahri Ramadhan¹, Reni Ria Armayani Hasibuan², Hendra Harmain³

Abstract:

The aim of this research is to analyze the impact and effectiveness of managing school operational assistance funds at State Elementary School 130004 Tanjungbalai City in 2023. The research method applied is a qualitative descriptive method with the research subject being State Elementary School 130004 Tanjungbalai City. Data collection techniques are interviews, observation and documentation. The results of the research show that the level of effectiveness in managing school operational assistance funds at Tanjungbalai 130004 Public Elementary School in 2023 reaches 100%, indicating that the management of these funds has been running very well and optimally. The positive and negative impacts of school operational assistance funds are that on the one hand, school operational assistance funds have helped lower middle class communities meet their educational needs, as well as improving the facilities and quality of education in schools. On the other hand, some people do not care about student development because they rely too much on school operational assistance funds. School renovations, toilet repairs, purchasing learning equipment, and providing textbooks and stationery are examples of significant contributions to school operational assistance funds. However, direct observation revealed a discrepancy between the interview results and actual conditions. Although physical facilities and educational resources have been improved, there are still inadequate rooms, such as cracked toilets and damaged classrooms. Nevertheless, the role of school operational assistance funds in improving student welfare remains the main focus in efforts to improve the quality of education.

Keywords: BOS Funds, Effectiveness, Impact, Management

1. Introduction

Assistance (BOS) program. The BOS fund program is a central government initiative that provides budget allocations to educational institutions as part of the implementation of the compulsory education program (Womsiwor et al., 2020).

The School Operational Assistance Fund, hereinafter referred to as the BOS Fund, is the BOSP Fund for the operation of Education Units in organizing primary and secondary education. The School Operational Assistance Program is guided by the technical guidelines (Juknis) for the use of BOS funds that are regulated by the Ministry of Education, Culture, Research, and Technology as the technical ministry responsible for the implementation and management of the BOS program.

¹Faculty of Economics and Islamic Business, Universitas Islam Negeri Sumatera Utara, Indonesia, ramadhansyahri752@gmail.com

²Faculty of Economics and Islamic Business, Universitas Islam Negeri Sumatera Utara, Indonesia, reniriaarmayani@uinsu.ac.id

³Faculty of Economics and Islamic Business, Universitas Islam Negeri Sumatera Utara, Indonesia, hendra.harmain@uinsu.ac.id

School Operational Assistance (BOS) funds are a significant source of funding for primary schools in Indonesia. It aims to improve the quality of education, provide adequate educational facilities and support the sustainability of school operations. These funds are expected to address the operational needs of schools, such as the purchase of books, school equipment, building maintenance, and improving the quality of education. Therefore, it is important to assess the extent to which schools are able to manage and utilize the School Operational Assistance Fund (BOS) effectively to support national education goals (Surur et al., 2020).

In the book Human Development Index of Tanjungbalai City 2023 published by BPS Tanjungbalai City, the average population of 25 years and above in Tanjungbalai City has been educated for up to 9.68 years or equivalent to reaching grade I high school. While children aged 7 years who enter the world of education are expected to be able to attend school for at least 13.14 years or reach Diploma I.

The development of expected years of schooling and average years of schooling in Tanjungbalai City over the past five years has generally continued to increase. In 2020, the expected years of schooling in Tanjungbalai City amounted to 12.50 years and consistently increased to 13.14 years in 2023. Likewise, the average length of schooling, in 2020 amounted to 9.44 years, increasing to 9.68 years in 2023. The average growth of expected years of schooling is 1.68 percent per year, slower than the average growth of average years of schooling which grew 0.84 percent per year. This increase is in line with the government's efforts in allocating the BOS Fund effectively. BOS funds play an important role in supporting access to education and improving the quality of education at the primary and secondary levels. Through the allocation of the BOS Fund, schools in Tanjungbalai City can improve educational facilities and infrastructure, provide tuition assistance to students from underprivileged families, and improve the quality of teaching staff.

One of the schools that received BOS funds was SD Negeri 130004, whose management started from the planning, distribution, use, accounting and reporting stages. Through the BOS funds received by the school, the school provides facilities and infrastructure to obtain educational services for students and can reduce the cost of schooling for parents of students, especially for underprivileged communities.

The success of the BOS fund program Is greatly influenced by the ability to manage the funds and resources available in the program and the importance of BOS fund management lies in the ability to achieve program objectives effectively and efficiently. The success of schools in managing BOS funds can be achieved through a systematic process of cooperation, starting from planning, implementation, and achieving the **desired** results. (Silvia & Chrisdiana, 2022).).

One of the problems was that in 2022, the funds received were not managed transparently and were only known by certain parties, so this raised questions for parents about where the BOS funds were being used. As explained by Rachman et al. (2022)The existence of the School Operational Assistance (BOS) fund program

requires schools to be able to plan, implement, evaluate, and account for the management of these education costs transparently to the community and the government. Furthermore, previously the management of BOS funds was still processed manually, which made the manager of BOS funds at the school experience several obstacles in the management of BOS funds, resulting in delays in the disbursement of BOS funds. Therefore, the main problem that will be investigated is the impact and effectiveness of the management of BOS funds in these schools.

This study offers a unique contribution compared to previous studies that only focused on analyzing the management of BOS funds without considering their impact. This study not only evaluates the effectiveness of the use of BOS funds, but also examines the impact of the management of these funds on aspects of education in schools.

This study will provide an overview of how school operational assistance (BOS) funds are managed and how they impact on the quality of education in these schools. Effective and efficient management of BOS funds can make a positive contribution to improving the quality of education, including students' access to quality education, the provision of better school facilities, and improving teachers' welfare.

The purpose of this study is to analyze the impact and effectiveness of the management of school operational assistance (BOS) funds at the State Primary School 130004 of Tanjungbalai City in 2023. This research aims to investigate in depth how the allocation and use of BOS funds affect various aspects of school performance, including the improvement of the quality of education, school facilities, and the empowerment of human resources within the school. By detailing the impact and effectiveness of BOS fund management, this study is expected to contribute to a better understanding of optimizing the benefits of BOS funds for improving the quality of education in Sekolah Dasar Negeri 130004 Kota Tanjungbalai as well as providing policy recommendations that can support more effective management of BOS funds at the primary school level.

2. Theoretical Background

Effectiveness

According to the Big Indonesian Dictionary (KBBI), "effectiveness" refers to the word "effective", which means influence, effect, result, or the ability to achieve the desired goal. Effectiveness can be defined as the level of activeness and usability of an activity, where the individual performing the task successfully achieves the intended goal. This concept encompasses the ever-changing state of the various processes of carrying out job tasks and functions in accordance with established program policy goals and objectives (Shah et al., 2020).

A job is said to be effective if a job can produce a unit and can be completed on time in accordance with a predetermined plan. (MardiasmoMBA, 2021). According to Abadi et al. (2021) effectiveness can be divided into the program dimension and the effectiveness dimension in the context of the study dimension. It indicates the extent

to which a program or activity achieves the desired results in accordance with the plans and objectives. In other words, program effectiveness consists of the ability to achieve goals in the most effective way.

In addition, effectiveness can also be defined as how well a person or group performs a particular task. Factors such as planning, execution, time, cost, and quality are very important in this situation. According to Alviolita and Yunus (2021) According to Alviolita and Yunus (2021), a job can be considered effective if it can be completed with good planning. This means that a job can be considered effective in terms of time, cost, and quality. In other words, job effectiveness is a performance measure that involves the extent to which an activity or job can achieve its stated goals and objectives efficiently and effectively. It includes elements such as planning, execution, and end results that meet expectations. Therefore, the notion of effectiveness offers a broader perspective on how to evaluate and measure the success of an initiative or program. According to Prasetyo & Nugraheni (2020) to determine the percentage of the level of effectiveness must use the effectiveness ratio measurement. This ratio measurement is done by dividing the realization by the budget.

School Operational Assistance (BOS)

School Operational Assistance (BOS) is a program created by the government for the purpose of smooth implementation of education in the provision of school operational funds during compulsory education. The implementation of the School Operational Assistance Program (BOS) in education management has a significant positive impact by providing benefits not only in the form of exemption from education costs for students, but also aims to improve the quality and competitiveness of education.

The School Operational Assistance (BOS) program has been in operation since 2005. Law No. 20/2003 on the National Education System and Government Regulation No. 48/2008 on Education Funding are the main considerations for the BOS program. Article 34 of Law No.20/2003 states that 1) every citizen who is 6 (six) years old can participate in the compulsory education program; (2) the government and regional governments guarantee that compulsory education is held free of charge at least at the primary education level; and (3) compulsory education is the responsibility of the state and is organized by government, regional government, and community educational institutions. Furthermore, article 51 states that the principle of school-based management or madrasah is used to manage basic education units. (Halim, 2018:69).

Management of BOS Funds

The planning, distribution, use, accounting, and reporting of School Operational Assistance (BOS) funds must be in accordance with Permendikbud No. 3/2019 and the Technical Guidelines (Juknis) for 2019 BOS funds. It states that funding in the education sector aims to provide resources for the implementation and management of education, with the principles of fairness, adequacy and sustainability. Central and regional governments are expected to be responsible for quality implementation. Education quality is defined as the degree of effectiveness and efficiency in education management to achieve excellence in both academic and non-academic aspects.

Schools can receive full School Operational Assistance (BOS) funds and have full authority in managing these funds by involving the school committee and teachers. The management of BOS funds must follow the technical guidelines (Juknis) issued by the Ministry of Education and Culture, as the agency responsible for the implementation and management of BOS funds. The 2019 BOS Technical Guidelines explain that the management of BOS funds includes the planning, distribution, use, accounting, and reporting of BOS funds.

a. Planning

The planning in question is the steps taken by schools to determine the budget for BOS funds, which includes the preparation of the School Activity and Budget Plan (RKAS).

b. Distribution

The distribution of BOS funds is an action in which the government provides BOS funds to schools based on the number of students in the school.

c. Usage

The use of BOS funds is a process carried out by schools in accordance with the planning that has been made.

d. Bookkeeping

BOS fund bookkeeping is a regular recording that collects financial data and information to determine every transaction made with BOS funds in schools.

e. Reporting

The reporting of BOS funds is the accountability conducted by schools to related parties. This report is summarized in the form of a *soft file*.

Previous Research

The previous research conducted by Sjioen & Ludji (2020) This is due to the management of BOS funds which should be managed by the school principal and also in the allocation of costs for the use of BOS funds there are other costs that cannot be explained in this case the submission of accountability reports is often delayed or not on time.

Furthermore, research conducted by Ta'dung et al. (2022) According to Ta'dung et al. (2022), the management of BOS funds in phase I and phase 2 has been realized because it has met the financing needs of schools in accordance with the financing components in the preparation of the RKAS (School Activity and Budget Plan) program. The use of BOS funds at Rantepao Catholic High School in stages I and II has been carried out, but there are still some that have not been realized in stage III. This is because the targeted funding budget is still insufficient to fulfill facilities and infrastructure, especially the procurement of multimedia facilities for the learning process at school.

And research conducted by Taopik et al. (2024) Taopik et al. (2024) found that the management of School Operational Assistance (BOS) funds at SDN 1 Cigugur was effective and had an effect on the condition of school facilities and infrastructure. One of the things that must be considered in the efficiency and effectiveness of the use of BOS funds is the school's ability to manage financing. Several studies have shown

that schools that have good financing management are successful in improving school quality.

3. Methodology

The research method applied in this research is descriptive qualitative method. According to Sugiyono (2013: 15) Qualitative methods are often called naturalistic research methods because the research is conducted in natural conditions (natural settings), the data collected and analyzed do not test using statistical methods. The data collection techniques used include interviews, observation, and documentation. Researchers conducted interviews with school principals, school treasurers, and BOS fund managers, as well as direct observations and analyzed documents from schools related to BOS management. Data analysis was conducted through stages in accordance with the approach. First, interview data with principals, school treasurers, and BOS fund managers were analyzed to identify patterns, themes, and key concepts. Second, direct observations of activities in schools provided contextual understanding, with the data analyzed to support the findings from the interviews. Third, documents from schools such as reports on the use of BOS funds were also analyzed. Fourth, according to Prasetyo & Nugraheni (2020) According to Prasetyo & Nugraheni (2020), to determine the percentage level of effectiveness using the effectiveness ratio measurement. This ratio measurement is done by dividing the realization with the budget. The formula for the effectiveness ratio uses the theory from (Halim, 2012) is as follows:

$$\text{Effectiveness} = (\text{BOS Fund Realization} / \text{BOS Fund Budget}) \times 100\%$$

Effectiveness criteria based on Minister of Home Affairs Decree No. 690.900-327 of 1996

Table 2. Effectiveness Criteria

Percentage	Criteria
> 100%	Highly Effective
90%-100%	Effective
80%-90%	Effective Enough
60%-80%	Less Effective
< 60%	Ineffective

Source: Minister of Home Affairs Decree No. 690.900-327 of 1996

Overall, this data analysis technique combines all four data collection techniques to ensure the validity and accuracy of the research findings

4. Empirical Findings/Result

Based on the results of the interviews, the management of the School Operational Assistance Fund (BOS) at SD Negeri 130004 Tanjungbalai City shows that the integration process between the Regional Development Information System (SIPD), the School Activity and Budget Plan Application (ARKAS), and ARKAS Management (MARKAS) has brought significant administrative efficiency to the school. This integration reduced the time and effort needed for administrative matters,

improved data accuracy, and minimized the potential for errors in the management of the BOS Fund.

The use of BOS funds allocated to each school can be divided into 12 points: (1) Welcoming new students; (2) Improvement of reading rooms; (3) Learning activities and extracurricular coaching; (4) Learning assessment/evaluation activities; (5) Governance of school activities; (6) Career advancement of teachers and other staff; (7) Subscription of power and services; (8) Maintenance of school facilities; (9) Procurement of multimedia learning equipment; and (10) Payment of honorarium. (Mewanglo et al. 2023). Schools have adopted the main strategy in managing the BOS Fund by prioritizing expenditures in educational activities for students, such as the procurement of printed books and the maintenance of school infrastructure. The budget planning process involves the school principal, school committee, and teachers in a discussion meeting to determine the following year's expenditure. However, despite the strategies that have been implemented, it was found that some communities underestimated the development of students because they were helped by BOS Funds in the provision and provision of schools for these students.

Through the interviews, it was found that BOS funds enabled schools to carry out renovations, repair toilets and purchase learning equipment. These renovations create a more comfortable learning environment and support quality learning. BOS funds are also used to provide textbooks, stationery and other educational needs, which directly contribute to the completeness of learning resources for students, thus improving the quality of learning in schools.

However, the direct observations showed discrepancies with the interviews. Although the physical facilities have been improved and educational resources are available, there are still some rooms that are inadequate, such as toilets with cracked floors and classrooms with damaged asbestos. This makes students uncomfortable during the learning process. Nevertheless, it is important to note that despite the discrepancies between the research results and direct observations, BOS funds still made a significant contribution in improving students' welfare. Although there are some discrepancies, good facilities and fulfilled educational needs create an environment that supports students' development.

In addition, interviews with school principals showed that each component of the use of BOS funds had different potential negative impacts. For example, the use of funds for the admission of new learners results in a waste of resources if the duplication of registration forms is inefficient. Similarly, in library development, the provision of irrelevant or outdated books wasted funds without providing optimal benefits for students. Then, in learning and extracurricular activities, it was found that the inappropriate use of BOS funds resulted in the purchase of learning tools that were of poor quality or not as needed, as well as the ineffective implementation of extracurricular activities. Similarly, in the implementation of learning assessment and evaluation activities, the use of funds for excessive or irrelevant assessments was a waste of resources.

The inefficient use of BOS funds in school administration, such as the purchase of excessive or unqualified cleaning items, resulted in the waste of funds. Similarly, in the professional development of teachers and education personnel, where the use of funds for training that was not in accordance with the needs or did not provide significant results reduced the effectiveness of the use of funds. In the context of power and service subscriptions, this study highlighted the use of BOS funds for purposes that were irrelevant to educational activities, such as internet or electricity subscriptions that were underutilized, causing a waste of resources. Finally, the maintenance of school facilities and infrastructure is also a concern, where the ineffective use of BOS funds for maintenance causes greater damage in the future.

The transparency of the use of BOS Funds to the community in SD Negeri 130004 Kota Tanjungbalai has been guaranteed by the existence of a BOS Fund information board displayed in front of the school building. However, further efforts are still needed to increase the community's understanding of the allocation of BOS Funds and its impact on the progress of education in schools. In terms of the payroll of honorary teachers from the BOS Fund, it has been stipulated in the BOS Technical Guidelines (Juknis) that a maximum of 50% of the BOS Fund can be used for the payroll of honorary teachers, which is adjusted to the number of students in the school. Payroll is made every month through the school account to each teacher's account. There are also restrictions on the use of BOS Funds that are reported in the School Activity and Budget Plan (RKAS), such as the prohibition of constructing school buildings whose construction funds exceed the allocation of BOS Funds provided by the government. However, the maintenance of school buildings and facilities is allowed by taking into account the allocation of available funds. Thus, the management of the BOS Fund at SD Negeri 130004 Kota Tanjungbalai showed efforts that focused on effectiveness, transparency, and appropriate utilization for the advancement of education in the school.

Prohibition on the Use of BOS Funds

Source: www.bermanfaat.my.id

The budget effectiveness ratio is used to measure the ability of an institution to realize the planned budget compared to the target set. The higher the effectiveness ratio, the better the budget realization. (Ta'dung et al. 2022). The following is the calculation of the effectiveness ratio of the 2023 BOS fund management at SD Negeri 130004 Tanjungbalai City:

$$\text{Effectiveness} = (\text{BOS Fund Realization} / \text{BOS Fund Budget}) \times 100\%$$

$$\begin{aligned} \text{Phase I} &= \frac{\text{Rp. 85.860.000}}{\text{Rp. 85.860.000}} \times 100\% \\ &= 1 \\ &= 100\% \\ \text{Phase II} &= \frac{\text{Rp. 114.480.000}}{\text{Rp. 114.480.000}} \times 100\% \\ &= 1 \\ &= 100\% \end{aligned}$$

$$\begin{aligned}\text{Phase III} &= \frac{\text{Rp. 85.860.000}}{\text{Rp. 85.860.000}} \times 100\% \\ &= 1 \\ &= 100\%\end{aligned}$$

**Table 3. Percentage Level of Effectiveness of BOS Fund Management 2023
SD Negeri 130004 Tanjungbalai**

Stage	Realization	Budget	Percentage
Phase I	Rp. 85,860,000	Rp. 85,860,000	100%
Phase II	Rp. 114,480,000	Rp. 114,480,000	100%
Phase III	Rp. 85,860,000	Rp. 85,860,000	100%

Source: Data processed, 2024

The table above shows the percentage level of the effectiveness of the management of School Operational Assistance (BOS) funds at SD Negeri 130004 Tanjungbalai in 2023. The percentage level of the effectiveness of the management of the School Operational Assistance Fund (BOS) at the school reached 100% (effective). It is said to be effective because in the first stage the realization of the BOS funds was Rp. 85,860,000 and the budget target of the BOS funds was Rp. 85,860,000 so that an effectiveness ratio of 100% was obtained, then in the second stage, the acquisition of School Operational Assistance (BOS) funds with the realization of BOS funds of Rp. 114,480,000 and the budget target of BOS funds of Rp. 114,480,000 so that an effectiveness ratio of 100% was obtained and categorized as effective. And the School Operational Assistance (BOS) funds in the third stage with the realization of BOS funds amounting to Rp. 85,860,000 and the budget target of BOS funds amounting to Rp. 85,860,000 so that an effectiveness ratio of 100% was obtained and categorized as effective.

The results of this study were obtained directly by researchers by collecting data and information, namely interviewing the principal, school treasurer, and BOS fund manager at the school, direct observation, and analyzing documents at SD Negeri 130004 Tanjungbalai City at 10:00 to 11:30 WIB on February 19, 2024.

5. Discussion

The results showed that the integration process between the Regional Development Information System (SIPD), the School Activity and Budget Plan Application (ARKAS), and ARKAS Management (MARKAS) had reduced the time and effort needed for administrative matters, improved data accuracy, and minimized the potential for errors in the management of BOS funds. The main strategy in managing BOS funds in this school prioritizes expenditure in educational activities for students, such as the procurement of printed books and the maintenance of school infrastructure. The budget planning process involved the school principal, school committee, and teachers in a discussion meeting to determine the expenditure for the following year.

From the research results, there are positive and negative impacts of the management of BOS funds at SD Negeri 130004 Tanjungbalai City. The positive impact is that it

provides assistance to the lower middle class community to fulfill their educational needs. However, on the other hand, there is a negative impact in which some communities are less concerned about student development because they rely too much on the BOS Fund. Therefore, further efforts need to be made to socialize the importance of the community's active role in supporting education. The interview results also showed that the BOS funds made it possible to improve school facilities, such as building renovations, toilet repairs and the purchase of learning equipment. These renovations create a more comfortable learning environment and support the quality of learning. In addition, BOS funds are also used to provide textbooks, stationery and other educational needs, which directly contribute to the completeness of learning resources for students, thus improving the quality of learning in schools.

However, direct observation showed a discrepancy between the interview results and the reality on the ground. Although physical facilities have been upgraded and educational resources are available, there are still some rooms that are inadequate for students to use. For example, some toilets have cracked floor tiles and one classroom has damaged asbestos. This makes students feel uncomfortable during the learning process at school. Although there were discrepancies between the results of the interviews and direct observations, the BOS Fund has made a significant contribution in improving students' welfare. Although there are still some discrepancies, good facilities and fulfilled educational needs create an environment that supports students' development. The awareness of the importance of student welfare aspects has become a greater focus of attention in efforts to improve the quality of education in schools. This emphasizes the need for careful evaluation and strict supervision of the allocation and use of BOS funds in order to achieve a more optimal impact in supporting quality education.

The results also revealed that each component of the use of BOS funds had different negative impacts. For example, the use of funds for the admission of new learners often results in a waste of resources if the duplication of registration forms is done inefficiently. In the context of library development, the provision of irrelevant or outdated books wasted funds without providing optimal benefits for students. In addition, in learning and extracurricular activities, the inappropriate use of BOS funds can lead to the purchase of learning tools that are of poor quality or not as needed.

The use of BOS funds is also often inefficient in the implementation of learning assessment and evaluation activities. For example, the use of funds for excessive or irrelevant assessments is a waste of resources. In addition, the administration of school activities became another focus in this study. The inefficient use of BOS funds in school administration, such as the purchase of excessive or unqualified cleaning items, resulted in a waste of funds. Similarly, the professional development of teachers and education personnel showed the use of funds for training that was not in line with the needs or did not provide significant results, thus reducing the effectiveness of the use of funds. In the context of subscriptions to power and services, this study highlighted the use of BOS funds for purposes that were not relevant to educational activities, such as internet or electricity subscriptions that were underutilized, causing a waste of resources. Finally, the maintenance of school facilities and infrastructure is also a

concern. The ineffective use of BOS funds for maintenance causes greater damage in the future. All these findings indicate that inefficient management of BOS funds can result in the waste of funds and reduce the benefits that should be received by students and schools. Therefore, there is a need for stricter supervision and evaluation in the use of BOS funds to ensure that the funds are used optimally and on target.

Furthermore, the salary of honorary teachers from BOS funds has been regulated in accordance with the BOS Technical Guidelines (Juknis), where a maximum of 50% of BOS funds can be used for the salary of honorary teachers. Prohibitions on the use of BOS funds, such as the prohibition of constructing school buildings whose construction funds exceed the allocation of BOS funds provided by the government, have been explained on the School Activity and Budget Plan (RKAS) website. With the transparency of the use of BOS funds through the information board displayed in front of the school building, this made the management of BOS funds at SD Negeri 130004 Kota Tanjungbalai look very good. This shows that the efforts to focus on effectiveness, transparency, and appropriate utilization for the advancement of education in this school have been successful. Nevertheless, it is necessary to continue to improve the community's understanding of the allocation of BOS funds and their impact on the progress of education in schools.

Based on the results of the study, it shows that the level of effectiveness of the management of School Operational Assistance (BOS) funds at SD Negeri 130004 Tanjungbalai City in 2023 from stage 1 to stage 3 is fairly effective. It can be seen in the following table:

**Table 4. Criteria for the Effectiveness of BOS Fund Management 2023
SD Negeri 130004 Tanjungbalai**

Phase	Percentage	Criteria
I	100%	Effective
II	100%	Effective
III	100%	Effective

Source: Data processed, 2024

The percentage level of the effectiveness of BOS Fund management at SD Negeri 130004 Tanjungbalai in 2023 from stage 1 to stage 3 all reached 100%, which indicates that the management of these funds has been running effectively and very well. The realization of BOS funds that reached the budget target showed the effectiveness of the optimal use of funds. Thus, it can be concluded that the management of the School Operational Assistance Fund (BOS) at SD Negeri 130004 Tanjungbalai City has succeeded in achieving high effectiveness and has had a positive impact on the progress of education in the school. However, continuous efforts are needed to increase community awareness and participation as well as a better understanding of the use of BOS funds to ensure that the funds can be optimized for maximum educational benefits.

6. Conclusions

Based on the research results, it can be concluded that the integration of information systems between SIPD, ARKAS, and MARKAS has brought significant administrative efficiency to SD Negeri 130004. The use of BOS funds, which is focused on educational activities such as the procurement of books and the maintenance of school infrastructure, shows that there is a mature strategy in the management of these funds. Nevertheless, there are positive and negative impacts from the use of BOS funds. On the one hand, these funds provide assistance to the lower middle class community to fulfill their educational needs. However, on the other hand, there are indications that some communities are less concerned about student development because they rely too much on BOS funds. Therefore, further efforts are needed to increase community awareness and participation as well as a better understanding of the use of BOS funds to ensure that these funds can be optimized for maximum educational benefits.

The results also showed that the BOS funds were used to improve physical facilities and fulfill educational needs, which in turn improved the comfort and quality of learning. However, direct observation revealed a mismatch between expectations and the reality of the field, where there were still some inadequate facilities. Nevertheless, the contribution of BOS funds in improving students' welfare remains significant. Student welfare is the main focus in efforts to improve the quality of education, and careful evaluation and supervision of the allocation and use of BOS funds is very important to achieve an optimal impact in supporting quality education.

The research also found that the use of BOS funds was often inefficient, causing waste and reducing the benefits for students and schools. Funds were wasted on inefficient duplication of registration forms, outdated library books, inappropriate learning tools, and excessive assessments and evaluations. School administration is also wasteful with the purchase of unnecessary items, while teacher professional development is often inappropriate. Irrelevant subscriptions to power and services and ineffective maintenance of facilities and infrastructure compound the problem. These findings indicate the need for stricter supervision and evaluation so that BOS funds are used optimally and on target.

Overall, the level of effectiveness of the management of the BOS Fund at SD Negeri 130004 Tanjungbalai in 2023 reached 100%, indicating that the management of these funds had run very well and optimally. However, it needs to be emphasized that efforts to increase community understanding of the allocation of BOS Funds and their impact on the progress of education in schools must continue. Thus, it can be concluded that the management of the School Operational Assistance Fund (BOS) at SD Negeri 130004 Tanjungbalai City has succeeded in achieving high effectiveness and has had a positive impact on the progress of education in the school

References:

- Abadi, M. Y., Marzuki, D. S., Rahmadani, S., & Fajrin, M. (2021). Efektivitas Kepatuhan Protokol Kesehatan Covid-19 Pada Pekerja Sektor Informal Di Kota Makassar (Studi Kasus di Terminal Mallengkeri). *Jurnal Manajemen Kesehatan Yayasan RS Dr. Soetomo*, 7(2), 211. <https://doi.org/10.29241/jmk.v7i2.629>
- Alviolita, F., & Yunus, M. (2021). Analisis atas Efisiensi dan Efektivitas Penerapan Sistem Informasi Akuntansi Penjualan Kredit dalam Pengendalian Intern (Surabaya Suites Hotel di Plaza Boulevard, Surabaya). *UBHARA Accounting Journal*, 1(1), 28–38. <http://journal.febubhara-sby.org/uajHal:28-38>
- Badan Pusat Statistik Kota Tanjungbalai. (2024). *Indeks Pembangunan Manusia Kota Tanjungbalai 2023*. BPS Kota Tanjungbalai.
- Febriani, S., & Harmain, H. (2022). Analisis faktor penghambat dan pendukung perkembangan UMKM serta peran Dewan Pengurus Wilayah Asprindo dalam perkembangan UMKM di Sumatera Utara masa pandemi Covid-19. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 5(3), 1275-1290. <https://doi.org/10.47467/alkharaj.v5i3.1624>
- Halim, A. (2012). *Akuntansi Sektor Publik Akuntansi Keuangan Daerah (Edisi 4)*. Penerbit Salemba Empat.
- Halim, A. (2018). *Mengelola Bantuan Operasional Sekolah Dengan Baik*. Penerbit Jakad Media Publishing.
- Hasibuan, N. S. R., Nurbaiti, N., & Syafina, L. (2023). Analisis Efektivitas Penerapan Sistem Pengendalian Internal Pada Manajemen Sarana dan Prasarana Di MTsS Al-Abror Muara Soma. *Accounting Information System, Taxes and Auditing Journal (AISTA Journal)*, 2(2), 79–98. <https://doi.org/10.30630/aista.v2i2.42>
- Lubis, N., & Nurlaila, N. (2022). Analisis penerapan akuntansi berbasis akrual pada Dinas Koperasi dan UMKM Kabupaten Mandailing Natal. *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, 4(2), 467-472. <https://doi.org/10.47467/elmal.v4i2.1522>
- MardiasmoMBA, A. (2021). *Akuntansi Sektor Publik - Edisi terbaru*. Penerbit Andi.
- Mewanglo, N. N., Randa, F., & Sipi, A. D. S. (2023). Analisis Efektivitas Realisasi Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Pada SMPN XYZ. *JeJAK: Jurnal Mahasiswa Akuntansi*, 1(1), 65-76. Retrieved from <https://www.ojsapaji.org/index.php/JeJAK/article/view/135>
- Prasetyo, W. H., & Nugraheni, A. P. (2020). Analisis Realisasi Anggaran Belanja Dalam Rangka Mengukur Efektivitas Dan Efisiensi Penyerapan Anggaran Belanja Dinas Kependudukan Dan Pencatatan Sipil (Disdukcapil) Kota Magelang Periode 2015–2019. *Jurnal Ilmiah Mahasiswa Akuntansi*, 11(1), 1-10. <https://doi.org/10.23887/jimat.v11i1.24639>
- Rachman, D., Setiawan, D., & Maftuh Taufik Nugraha, R. (2022). Pengaruh Akuntabilitas Dan Transparansi Terhadap Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah Di SMA Sasama. *AKURAT | Jurnal Ilmiah Akuntansi FE UNIBBA*, 13(03), 73–86. Retrieved from <https://www.ejournal.unibba.ac.id/index.php/akurat/article/view/1064>
- Shah, A. A., Gong, Z., Pal, I., Sun, R., Ullah, W., & Wani, G. F. (2020). Disaster risk management insight on school emergency preparedness—a case study of Khyber

- Pakhtunkhwa, Pakistan. *International Journal of Disaster Risk Reduction*, 51, 101805.
- Silvia, H., & Chrisdiana, Y. (2022). Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Terhadap Peningkatan Sarana Dan Prasarana. *Jurnal Ilmu Administrasi Sandikta*, 8(13), 55–69. Diambil dari <https://ojs.stiasandikta.ac.id/index.php/jia/article/view/9>
- Siregar, R. W., & Hasibuan, R. R. A. (2023). Implementasi strategi marketing mix pada pembiayaan pensiun PT. Bank Syariah Indonesia KCP. Kota Pinang. *Ulil Albab: Jurnal Ilmiah Multidisiplin*, 2(3), 1036–1042. <https://doi.org/10.56799/jim.v2i3.1371>
- Sugiyono, (2013). *Metodologi Penelitian Kuantitatif, Kualitatif Dan R&D*. (Bandung: ALFABETA)
- Surur, M., Wibawa, R. P., Jaya, F., Suparto, A. A., Harefa, D., Faidi, A., ... & Purwanto, A. (2020). Effect of education operational cost on the education quality with the school productivity as moderating variable. *Psychology and Education*, 57(9), 1196-1205.
- Taopik, D., Mardiana, C., Sianturi, R. (2024). Efektivitas Pengelolaan Bantuan Operasional Sekolah (BOS) Terhadap Kondisi Sarana dan Prasaran. *Kalam Cendekia: Jurnal Ilmiah Kependidikan*, 12(1), 190-196. <https://doi.org/10.20961/jkc.v12i1.81357>
- Ta'dung, Y. L., Pasulu, I., Kannapadang, D., & Marewa, J. B. (2022). Analisis Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (Dana BOS) Pada SMA Katolik Rantepao, Toraja Utara. *CEMERLANG Jurnal Manajemen Dan Ekonomi Bisnis*, 2(2), 167–175. <https://doi.org/10.55606/cemerlang.v2i2.327>
- Womsiwor, A. C., Rofingatun, S., & Allolayuk, T. (2020). Analisis Efektivitas Dan Efisiensi Pengelolaan Dana Bantuan Operasional Sekolah (BOS) (Studi Pada Satuan Pendidikan Dasar di Distrik Demta Kabupaten Jayapura). *Jurnal Akuntansi Dan Keuangan Daerah*, 15(1), 92-99. <https://doi.org/10.52062/jakd.v15i1.1468>
- Sjioen, A., & Ludji, S. (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>