

The Role of Budget for Operational Assistance (BOS) Fund Management in Supporting Quality Learning at MTs Al-Hasan Banjarsari

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Abstract

The Budget for Operational Assistance (BOS) aims to improve access to and quality of education through operational funding support for schools, but its effectiveness is still influenced by transparency, accountability, and efficiency in its management. This study aims to analyze the role of Budget for Operational Assistance (BOS) fund management in improving the quality of learning at MTs Al-Hasan Banjarsari, Ciamis Regency. The research focuses on five key management aspects: planning, organizing, implementing, monitoring, and evaluating. The method used in this study is descriptive qualitative. Data collection was conducted through interviews, observation, and document analysis. Informants involved in this study included the Madrasah Principal, Deputy Madrasah Principal, treasurer, teachers, school committee members, supervisors, and the BOS Management Team from the Ministry of Religious Affairs of Ciamis Regency. The research findings indicate that BOS fund management at the madrasah is transparent and involves various parties. The funds are used to support teaching and learning activities and improve educational facilities. This success is driven by the leadership of the madrasah principal, alignment between the program and the school's vision, and collaboration with various parties. However, several challenges remain, such as delays in fund disbursement, a lack of technical personnel, and low community participation in financial assistance. Therefore, it is necessary to strengthen the management system and increase cooperation between parties so that the use of BOS funds can be more effective in improving the quality of education.

Keywords: BOS Management, Effectiveness of Fund Use, Madrasah Education, Stakeholder Participation, Quality of Learning.

1. Introduction

Education is the main pillar in a nation's development process. High-quality education is believed to produce quality human resources that are innovative and have strong competitiveness at the international level. In the Indonesian context, the government has made various efforts to improve access, quality, and distribution of education. One strategic step taken was the launch of the Budget for Operational Assistance (BOS) program aimed at supporting school operational funding to provide quality basic education services (Ministry of Education and Culture, 2020).

The BOS program was first launched in 2005 as a concrete manifestation of the government's commitment to support compulsory education programs. BOS is designed to ease the burden of education costs for the community and provide flexibility to schools in improving learning quality. In accordance with Minister of Education and Culture Regulation No. 8 of 2020 regarding Technical Guidelines for Regular BOS, BOS funds can be used for



various school operational needs such as purchasing stationery, procuring books, extracurricular activities, facility maintenance, and teacher training. The use of these funds must prioritize transparency, accountability, and efficiency principles to create a conducive and quality learning environment.

One educational institution that benefits from the BOS program is Madrasah Tsanawiyah (MTs) Al-Hasan Banjarsari located in Ciamis Regency, West Java. As an Islamic-based educational institution under the Ministry of Religious Affairs, MTs Al-Hasan Banjarsari faces its own challenges in conducting education, especially in funding aspects. The presence of BOS funds greatly helps in meeting operational needs and improving learning quality. However, the effectiveness of using these funds depends greatly on how BOS fund management is implemented.

From an educational management perspective, BOS fund management cannot be separated from five main managerial functions: planning, organizing, implementation, supervision, and reporting (Siagian, 2008). Good planning will ensure that fund usage is in accordance with school priority needs. Effective organizing involves clear task distribution among madrasah principals, treasurers, teachers, and school committees. Implementation must be results-oriented, supervision ensures control over deviations, and reporting enables transparency to all stakeholders.

The importance of effective management in BOS fund management is also emphasized by the Indonesian Supreme Audit Agency (BPK RI), which states that there are still various deviations in BOS fund usage, such as non-compliance with school activity and budget plans (RKAS), inadequate documentation, and inaccurate reporting (BPK RI, 2021). Therefore, strengthening managerial capacity at the school level becomes very important so that BOS program objectives can be achieved optimally.

In addition to technical managerial aspects, active participation from various parties such as school committees, teachers, parents, and local communities also becomes an important element in supporting the effectiveness of BOS fund usage. MTs Al-Hasan Banjarsari itself has attempted to build collaboration between the madrasah and surrounding communities through communication forums and committee involvement in planning and evaluation processes.

In its implementation, BOS fund usage at MTs Al-Hasan Banjarsari has been focused on various programs that support learning quality improvement. These include procurement of digital-based learning media, classroom infrastructure improvements, provision of stationery for students, library development, and teacher training. Nevertheless, in practice there are still constraints such as delays in fund disbursement from the central government, lack of human resources with accounting or financial management backgrounds, and high administrative burden for madrasah principals and BOS treasurers. These constraints potentially reduce the effectiveness of BOS program implementation if not handled systematically.

Delays in BOS fund disbursement, for example, cause disruption to teaching and learning activity schedules that have been planned in RKAS. As a result, schools are forced to postpone or even cancel enrichment programs that should improve student competencies. Additionally, limited technical personnel causes low quality financial reporting which can impact public supervision and accountability.

In this context, evaluation of BOS fund management becomes very important so that various existing problems can be identified and handled appropriately. This evaluation not only aims to assess fund usage effectiveness, but also to formulate management improvement strategies for the future. As stated by Mulyasa (2013), education quality is not only determined

by the amount of available funds, but also by how these funds are managed effectively, efficiently, and oriented toward student needs.

In addition to being an instrument for equalizing access to education, BOS Funds are part of public finance that must be managed with public financial management principles such as transparency, accountability, and effectiveness of financial reporting. Research by Asrul et al. (2023); Manuhutu & Adriansyah (2024); Mubin (2018); and Sine et al. (2021) show that the implementation of accountability and transparency principles in BOS fund management is an important factor influencing the quality of reporting and accountability of public funds at the school/madrasah level. Lubis et al. (2024) emphasizes the implementation of accountability and transparency principles in BOS management, which includes planning, utilization, and reporting of funds in accordance with applicable technical provisions. Simanjuntak et al. (2024) also reveals that transparency in BOS reporting can increase stakeholder trust and effectiveness of education fund management. Such findings indicate that aspects of school financial management, particularly in accountability & transparency, become an important meeting point between education research and public finance/accounting studies.

Although there have been many studies discussing accountability and transparency in BOS management, most research still focuses on describing practices and levels of compliance with technical regulations, with few studies explicitly connecting these practices with public sector accounting theory and school financial management as part of good governance of public funds (Asrul et al., 2023; Hakim & Enjelita, 2025; Sinaga et al., 2025). Rohman et al. (2024) measures accountability and transparency of BOS management at Special Needs School (SLB) Negeri Denpasar, but does not examine the implications for financial reporting systems and internal control comprehensively. Therefore, this research attempts to fill that gap by analyzing how BOS management at MTs Al-Hasan Banjarsari fulfills public sector accounting practices and governance in the context of a religious-based school, thereby contributing to the literature on public management accounting and public financial accountability.

By emphasizing five financial management functions ranging from budget planning to reporting, this research is expected to enrich scientific studies regarding financial accountability, effectiveness of fund utilization, and transparency of financial reporting on BOS funds. The research results are also expected to become a reference for policymakers and education practitioners in strengthening school financial reporting systems, including the use of accounting information technology and internal control mechanisms as part of good public financial governance (good governance) (Aprilita & Saptantinah, 2025).

This research aims to evaluate the role of BOS fund management in supporting quality learning at MTs Al-Hasan Banjarsari using a descriptive qualitative approach. The main focus of this research is on five educational management functions, with the hope that research results can contribute to efforts to improve BOS fund management quality in schools, particularly in madrasah environments. By understanding the important role of BOS fund management and identifying various challenges faced, it is hoped that schools, committees, and government can work together to build a better management system. Thus, the main objective of the BOS program, which is to create equitable, quality, and just education, can be realized concretely in the field.

2. Literature Review

2.1. Concept and Theoretical Basis of BOS Funds

The Budget for Operational Assistance (BOS) Funds are a public policy program designed to support non-personnel operational financing of schools through government fund allocation to primary and secondary education units. In the context of Indonesia's education system, BOS is provided to assist schools in carrying out operational functions without burdening costs on parents of students, which in turn is expected to promote equalization of education access and improvement of learning service quality. Research conducted by Taopik et al. (2024) shows that the BOS program not only aims to ease the cost burden, but also helps schools meet basic operational needs such as school administration, development of facilities and infrastructure, and supports the teaching and learning process to run effectively and sustainably.

Theoretically, BOS aligns with the concepts of equity in education and school-based management, where the government plays a role in creating equal education opportunities for all students regardless of economic background, while schools are given authority in planning and using funds according to local needs whose priorities are determined through the School Work Plan and Budget (RKAS). Thus, BOS funds become an important instrument in reducing education cost barriers that can decrease student participation in the formal education system. Rizka et al. (2025) also affirms that BOS fund management must be implemented with principles of transparency, accountability, efficiency, and effectiveness so that it can be utilized optimally to improve education quality.

These principles reflect the theoretical foundation of public financial management in the education context, where information openness, internal supervision, and accountable reporting become part of efforts to improve the quality of education services in schools. These criteria underlie how BOS is used not only as mere financial assistance, but also as part of an educational institution development strategy capable of answering the challenges of professional resource management and impacting the improvement of student learning outcomes. Thus, the theoretical basis of BOS is inseparable from public policy theory, education management, and social justice in education, which positions the BOS program as a comprehensive education financing instrument that not only addresses cost issues, but also supports the realization of quality, accountable, and equitable education throughout Indonesia.

2.2. BOS Fund Management

School Operational Assistance (BOS) fund management is part of education financing management that includes a series of processes ranging from budget planning, utilization, supervision, to reporting and accountability of funds transparently and accountably. In the context of primary and secondary education in Indonesia, BOS funds are assumed to be the main source of financing that supports schools' daily operations and supports the quality of inclusive and fair education services. Empirical studies show that BOS management in small primary schools in Sanggau Regency involves planning, organizing, recording, and reporting intended to ensure the use of funds effectively and efficiently according to school needs and applicable provisions, while facing challenges of limited budget allocation and the central role of school principals in budget decision-making (Kramer & Wibowo, 2024).

Theoretically, management functions applied in BOS fund management include four main components: planning, organizing, actuating, and controlling known as the 'POAC' model. These components ensure BOS funds are used with the right priorities, namely improving learning quality, availability of educational facilities and infrastructure, and

meeting other school operational activity needs. Case research at SDN Babakan Tanjung reveals that the effectiveness of school financing management in the use of BOS funds is highly dependent on the ability of school administrators to carry out POAC functions, but is often hampered by delays in fund disbursement and low financial literacy of administrators (Winedha et al., 2024).

In addition, BOS fund management must comply with Technical Guidelines for the use and accountability of BOS funds established by the government, because non-compliance with technical guidelines can reduce the effectiveness of achieving national education goals. The implementation of transparency and accountability principles becomes another important aspect in BOS management. Accountability refers to the school's obligation to explain the use of funds to the government and society, while transparency means school financial information can be accessed by all stakeholders (Hermanto et al., 2024).

Overall, theoretical and empirical studies show that BOS fund management is not merely an administrative activity, but a strategic process that affects the quality of education in schools. The quality of BOS management is directly related to the school's ability to plan realistic budgets based on educational needs, implement the use of funds with efficiency and effectiveness principles, and account for the use of funds through a good reporting system. Weak practices in any of these aspects can reduce the effectiveness of the BOS program in achieving its goal of improving the quality of primary and secondary education fairly and equitably.

3. Methods

This research was conducted at Madrasah Tsanawiyah (MTs) Al-Hasan Banjarsari located at Jl. Kawasen No. 80, Banjarsari District, Ciamis Regency, West Java Province. The selection of this location was based on the madrasah's active involvement in managing School Operational Assistance (BOS) funds and its suitability with the research focus related to public financial accountability in the context of education units. The research approach used is a qualitative approach with descriptive research type. This approach was chosen to obtain an in-depth understanding of the management practices, reporting, and accountability mechanisms of BOS funds in supporting learning quality improvement at the madrasah. Moleong (2017), states that qualitative research aims to understand phenomena holistically in their natural context based on the perspectives of informants directly involved in them.

Research subjects were determined through purposive sampling technique, namely based on direct involvement in the BOS fund management process. Informants interviewed included the madrasah head as the main person responsible for financial management, the BOS treasurer as the administrator and fund reporter, teachers involved in preparing the School Activity and Budget Plan (RKAS), and representatives of the school committee as an element of external supervision by the community. Data collection was conducted through in-depth interviews regarding the planning, utilization, and accountability processes of BOS funds, documentation analysis in the form of financial reports, RKAS, expenditure receipts, and audit or supervision results documents, and non-participatory observation of the BOS financial administration process at the madrasah.

Data were analyzed using the interactive model (Miles et al., 2018) consisting of data reduction, data presentation, and drawing conclusions or verification. The analysis focused on main aspects in public sector accounting, namely financial information transparency, public accountability, regulatory compliance, internal control effectiveness, and efforts to prevent deviation risks or fraud. To ensure data validity, source triangulation and technique

triangulation were used, accompanied by member checking and preparation of audit trails on traced financial documents.

4. Results and Discussion

Quality learning is the main indicator of educational institution success in achieving national education goals, which is to educate the nation's life. In this case, effective learning not only focuses on students' cognitive achievement but also includes affective, psychomotor aspects, and character development. Quality learning must involve various interrelated dimensions that support each other. Therefore, it is important to realize that education is not merely a knowledge transfer process, but also a character and skill formation process that will shape individuals holistically.

Based on interviews with the Principal of MTs Al-Hasan Banjarsari, it was revealed that BOS Fund management at this madrasah is implemented through a modern management approach that includes five main functions: planning, organizing, implementation, supervision, and reporting. As conveyed by the madrasah principal:

"In the planning process, the madrasah principal actively involves various parties, including the BOS team, treasurer, teachers, and madrasah committee, to compile the Madrasah Activity and Budget Plan (RKAM). The compilation of RKAM refers to the Madrasah Self-Evaluation (EDM), Education Report Card, and results of applicable education policy analysis, reflecting the madrasah's commitment to creating transparency and accountability in fund management."

Furthermore, more detailed BOS management at MTs Al-Hasan Banjarsari can be described as follows:

4.1. Planning

Planning is a systematic resource management process to achieve certain goals, which includes program formulation, goal setting, policies, direction, procedures, and methods to be used in achieving those goals (Hamzah et al., 2022). In planning BOS fund usage, MTs Al-Hasan Banjarsari follows technical guidelines set by the Ministry of Education and Culture. This includes identifying infrastructure and facility needs, curriculum development, and improving teaching staff competencies. Data obtained through surveys and interviews with teachers and operators show that mature planning can improve BOS fund usage effectiveness.

For example, in the 2024/2025 academic year, MTs Al-Hasan Banjarsari successfully allocated BOS funds for textbook procurement and teaching aids that support teaching and learning activities, which had a positive impact on student learning outcomes. In addition, community participation in BOS fund usage planning is also very important. Parent and community involvement in the planning process can provide different perspectives and help identify more specific needs. This aligns with research results conducted by Nuriyawati et al. (2025) stating that community participation in education planning can increase sense of ownership toward schools and support education program success.

However, despite good planning being done, challenges still exist. One challenge faced is delays in fund disbursement that can disrupt plans that have been prepared. According to reports from the Ciamis Regency Ministry of Religious Affairs, there were several cases where BOS fund disbursement experienced delays of up to several months, impacting the implementation of planned programs. Therefore, efforts need to be made to improve the fund disbursement system to be more timely and efficient. Thus, BOS fund usage planning at MTs Al-Hasan Banjarsari must be done carefully and involve all stakeholders. This will ensure that

available funds can be used to improve learning quality and achieve expected educational goals.

In addition, aspects of accountability and transparency in BOS fund management also become an important focus in madrasah financial planning. MTs Al-Hasan Banjarsari has prepared a School Activity and Budget Plan (RKAS) that refers to Permendikbud No. 63 of 2022 as the basis for management, reporting, and budget accountability. Every realization of fund use is recorded in the BOS Salur application and reported periodically through monitoring by the madrasah committee as a representation of the community. The implementation of value for money principles is also being pursued through evaluation of the alignment between costs incurred and learning outcome achievements. Thus, BOS utilization planning not only emphasizes fulfilling educational operational needs, but also ensures efficiency, effectiveness, and financial information openness to all stakeholders.

However, financial evaluation shows there is still room for improvement in budget optimization. Some financing components tend to be routine and have not been fully directed toward student performance-based quality improvement programs. In addition, variations in goods/services prices and limitations in financial manager competence can create risks of budget inefficiency. Therefore, training to strengthen financial management competence and the use of budget-based performance measurement instruments are urgently needed to ensure that every rupiah of BOS funds provides maximum impact on education quality.

4.2. Organizing

Organizing in BOS fund management at MTs Al-Hasan Banjarsari plays an important role in ensuring effectiveness of budget allocation and financial reporting accountability. Research results show that the madrasah forms a BOS management team structure consisting of the madrasah head, treasurer, representative teachers who have financial competence, and the madrasah committee as internal supervisors. This structure reflects the implementation of a management control system that supports supervision and control of public fund use (Afsan et al., 2023).

Clear division of tasks between RKAM preparation, budget implementation, and preparation of accountability reports directly impacts the reduction of recording errors and fund use. Based on interview results and financial document reviews, the BOS team is able to detect and correct discrepancies in budget realization reports before final reporting. This finding becomes an indicator of strengthened internal control so that financial deviation risks can be minimized. In addition, the madrasah head acts as a financial leader who encourages innovation in more effective fund use for learning service improvement, in line with findings by Hakim et al. (2022) that leadership influences the quality of education financial governance.

Overall, these results confirm that the success of organizing is not only determined by the existence of team structure, but also by the effectiveness of coordination, reporting transparency, and compliance with BOS regulations such as RKAM preparation based on educational priority needs and digital reporting. Nevertheless, this research also found that financial performance evaluation still focuses on administrative aspects (compliance), and has not fully measured expenditure efficiency and learning output achievement. Therefore, strengthening performance-based budgeting financial performance indicators needs to be optimized so that BOS fund governance is more oriented toward sustainable education quality improvement.

4.3. Implementation

BOS fund usage implementation is a crucial phase that determines the success of fund management. At MTs Al-Hasan Banjarsari, BOS fund usage is implemented according to previously prepared plans, with emphasis on improving learning quality and educational facilities. One concrete example of effective implementation is the procurement of teaching aids and textbooks that align with the applicable curriculum.

BOS fund implementation is not only limited to financing aspects but also includes reporting and accountability which are integral parts of madrasah financial management cycles. Treasurers at both madrasahs have carried out recording and reporting routinely through General Cash Books (BKU) and Accountability Report (LPJ) documents as a form of public accountability.

From a management perspective, implementation or actuating is the implementation stage of planning and organizing, where previously planned activities are carried out by individuals in the organizational structure. Terry (2019) states that the process of actuating or mobilization involves managers taking actions to initiate and sustain work activities that have been identified during the planning and organizing stages, with the aim of reaching specific objectives. This shows that BOS fund implementation is not just a technical activity, but also a strategic process that must be directed and measured.

In line with this, the Decision of the Director General of Islamic Education of the Ministry of Religious Affairs of the Republic of Indonesia Number 3 of 2024 regarding Technical Guidelines for Madrasah BOS and RA BOP for the 2024 budget year confirms that the implementation function in BOS fund management includes three main aspects: fund usage, reporting, and accountability. These three aspects are interconnected and cannot be separated. Therefore, BOS implementation success is not only measured by how much budget is absorbed, but also by the quality of reporting and integrity in accountability.

Based on field findings at MTs Al-Hasan Banjarsari, these three functions have been implemented well and in accordance with applicable regulations. This is evident from daily transaction recording in BKU and periodic BOS LPJ compilation. With orderly and accountable implementation systems, madrasah has contributed to creating transparent educational financial governance focused on improving learning service quality.

The implementation of BOS fund use at MTs Al-Hasan Banjarsari demonstrates compliance with regulatory provisions, especially in financing allocation for learning facility improvement and book procurement in accordance with the curriculum. However, observation results show that budget implementation is still oriented toward input-based budgeting, where expenditure is carried out based on regulatory compliance, not on performance achievement. This condition indicates that public sector management accounting practices have not been fully applied in measuring the efficiency and effectiveness of fund utilization toward improving student learning outcomes (Rumahorbo et al., 2025; Said et al., 2024; Syarifuddin et al., 2024).

Financial governance mechanisms through BKU and LPJ show that the madrasah has carried out basic accountability functions. However, such recording still emphasizes transaction reporting, whereas public accountability ideally includes internal control systems, transparency, and fraud risk mitigation in education fund management (Rahayu et al., 2025; Saputra et al., 2020). Based on stewardship theory, education fund managers act as stewards who must ensure public funds provide added value to society, not merely absorb the budget (Matangabonde & Shumba, 2024). From a public management perspective, budget implementation is an important stage in the planning-organizing-controlling cycle. Although reporting has been conducted on time, the absence of Key Performance Indicators (KPI) in

BOS fund implementation has the potential to create a performance accountability gap, namely the gap between administrative compliance and successful achievement of education outcomes (Selviani, 2020). Therefore, strengthening the role of management accounting, especially in outcome-based performance measurement and improvement of internal audit, is urgently needed to support more transparent and sustainable education financial governance.

4.4. Supervision

Supervision is a crucial element in BOS fund management that aims to ensure that fund usage is carried out with accountability and transparency. As conveyed by Utami (2021), supervision is a process of monitoring various institutional programs. At MTs Al-Hasan Banjarsari, supervision is carried out by the BOS fund management team consisting of the madrasah principal, treasurer, and teacher representatives. This supervision process includes monitoring fund usage, transaction recording, and evaluation of implemented programs.

One supervision method applied at MTs Al-Hasan Banjarsari is internal audit conducted periodically. The purpose of this audit is to assess BOS fund usage and ensure that all expenditures are in accordance with prepared plans. Based on audit results conducted in 2024, BOS fund usage at MTs Al-Hasan Banjarsari showed a high level of accountability, with only few findings requiring improvement. This shows that effective supervision can increase public trust in BOS fund management.

Nevertheless, challenges in supervision still exist. One challenge faced is lack of understanding regarding effective supervision systems among management team members and internal school (Ekowati et al., 2020). Therefore, training and socialization regarding the importance of good supervision in BOS fund management are needed. In addition, school committee involvement in supervision is also very important. School committees can function as external supervisors who help ensure that BOS funds are used in accordance with established goals. At MTs Al-Hasan Banjarsari, school committee participation in supervision has contributed to creating a more transparent and accountable control system.

Internal control and financial supervision, including internal audit, have an important role in improving accountability and financial governance of educational organizations, especially in the context of BOS funds which are a source of public funds. Research by Haq & Imron (2025) shows that consistent implementation of internal audit is able to strengthen the effectiveness of school financial governance through examination of compliance with procedures, evaluation of internal control, and assessment of accounting data reliability so as to prevent budget misuse or fraud. Yogantara & Asana (2021) show that implementation of internal control and the use of management accounting information systems have a positive effect on the quality of BOS fund reports, where strong control components are associated with improved quality of report accountability and transparency of fund use. The interaction between internal control and accounting system implementation can also reflect aspects of behavioral finance in school management practices, because control quality is influenced by manager competence, leadership commitment, and organizational structure that supports accurate and reliable reporting (Suharti & Rumsari, 2021).

In line with the statement by Purnama (2024) that effective internal control makes a significant contribution to fraud prevention and increased transparency of public fund use, which in turn strengthens the financial accountability of educational institutions in operational budget management. Thus, BOS fund supervision integrated with internal control systems and management accounting systems not only improves financial report accuracy but is also part of essential management accounting practices in optimizing school financial performance and accountability to public stakeholders.

4.5. Reporting and Evaluation

BOS fund reporting is a central part of education financial governance that plays a role in ensuring public accountability and transparency of budget use in education units. In reporting practice, the transparency principle is realized through publication of financial reports and involvement of stakeholders such as school committees and the community, while accountability is seen in clear accountability obligations for the realization of BOS fund use according to provisions and school budget plans (Utami, 2021). Implementation of these two principles helps ensure that financial information is available to the public openly and can be accounted for to all stakeholders (Hakim & Enjelita, 2025).

Transparency and accountability of financial reporting empirically have a positive impact on BOS fund management, improvement in fund management effectiveness tends to occur when schools implement good accountability mechanisms and provide clear information about budget use. Research results by Pradana et al. (2025) show that higher levels of accountability and transparency correlate with more effective and optimal BOS fund management, so that stakeholder support for school activities also increases.

Nevertheless, obstacles in implementing reporting remain an important challenge, including constraints in the timely preparation of reports, limited human resources who understand accounting-based reporting principles, and limited public access to school internal financial information (Yunita & Perdanawati, 2020). This condition indicates that although reporting has been conducted, its quality and utilization as a managerial evaluation tool still need to be improved so that reporting is not merely administrative but also becomes a main instrument in strategic decision-making (Ramdhani, 2022).

In a broader evaluation context, accountable and transparent reporting can increase public trust in the use of BOS funds and support the involvement of parents and the school community in the budget planning and evaluation process. This is in line with good governance principles in public sector accounting that emphasize information openness, accountability, and stakeholder involvement in financial management to achieve effective and efficient education goals (Ningsih et al., 2022).

5. Conclusion

MTs Al-Hasan Banjarsari manages BOS funds through comprehensive stages of planning, organizing, implementation, supervision, and reporting. The Budget for Operational Assistance (BOS) fund utilization planning begins with analyzing EDM results and Education Report Cards, while considering priority needs in madrasah based on applicable BOS technical guidelines. Furthermore, the madrasah principal has formed a BOS management team according to their respective main tasks and functions consisting of the madrasah principal, vice principal, teacher representatives, operators, and madrasah committee.

Moreover, BOS fund usage supervision is carried out by the school committee and the Ciamis Regency Ministry of Religious Affairs through madrasah supervisors. The purpose of this supervision is to assess alignment between plans and implementation, and if there are findings regarding obstacles in program implementation, direction and guidance will be provided in meetings. Several elements supporting optimal BOS Fund utilization at MTs Al-Hasan Banjarsari include well-defined school vision and mission, competent madrasah principal leadership, adequate teacher teaching quality, community support, openness in fund management, and motivation of all madrasah members to improve learning quality.

However, BOS Fund usage at MTs Al-Hasan Banjarsari faces several challenges, such as lack of financial experts, dual workload on ERKAM operators, and wrong views from parents

who assume that BOS covers all education costs. Additionally, budget limitations and delays in fund disbursement also hinder program implementation, while some important needs cannot be financed because they are not listed in technical guidelines, making effective resource management difficult.

In BOS Fund management, madrasah principals must actively empower all school staff through guidance and direction to support the success of compiled programs, while also providing rewards for good performance and fair sanctions for task violations to increase work motivation. Considering BOS Fund limitations in meeting school needs, madrasah principals are advised to strengthen partnerships with school committees as strategic partners. These committees function to help schools convey the importance of community support and facilitate need fulfillment, and schools can also establish cooperation with surrounding companies as alternative funding sources.

To overcome operator shortages, schools should recruit additional operators from outside teaching staff, as this is important so that data collection processes can be carried out faster without disrupting teachers' teaching duties. Finally, to ensure transparency in BOS Fund usage, schools need to conduct routine socialization and display budget details on information boards, which aims to enable the community to understand fund usage clearly and avoid misunderstandings regarding the school.

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