

Analysis of BOS Fund Usage in Public Elementary Schools Gunung Talang District, Solok Regency

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Abstract

This study aims to analyze the differences in the utilization of the School Operational Assistance (BOS) fund between large- and small-scale public elementary schools in Gunung Talang Subdistrict, Solok Regency. The research subjects include SDN 20 Koto Gaek Guguk (large school) and SDN 22 Jawi-Jawi (small school). A descriptive qualitative approach was employed using interviews, observations, and document analysis. The findings indicate that school scale significantly affects the strategy and effectiveness of BOS fund utilization. Large schools tend to be more innovative in allocating funds for quality improvement programs, while small schools focus more on basic operational needs. SWOT analysis reveals distinct strengths, weaknesses, opportunities, and threats in each school, leading to relevant strategic recommendations. The study suggests the need for more proportional and affirmative funding policies for small schools to ensure equitable educational services.

Keywords: BOS fund, school scale, SWOT analysis, education management.



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Introduction

Basic education is the foundation for the formation of superior human resources; therefore, the Law requires the government to allocate 20% of the State Budget for the education sector, which in 2024 is equivalent to IDR 550.4 trillion, one of which is distributed through the School Operational Assistance Fund (BOS) program for 53.2 million students throughout Indonesia. The BOS Fund, which is now part of the Education Unit Operational Assistance (BOSP) scheme, is regulated through Permendikbudristek Number 2 of 2022 and technical guidelines including Decree of the Minister of Education and Culture No. 8/P/2024 concerning the amount of unit costs in 2025 and must be stated in the School Activity and Budget Plan (RKAS) document for each budget year. Digitalization of management with the ARKAS application and integration of SIPLah has proven to accelerate disbursement: the Ministry of Education and Culture-Research and Technology reported that 96% of education units had received BOSP Phase I in January 2024, the fastest record since the program was implemented. However, acceleration does not necessarily guarantee efficiency. Several studies have confirmed that transparency and use of technology are positively correlated with service quality, but are still hampered by technical disruptions and human resource capacity.

From the economic cost perspective, international literature emphasizes the existence of economies of scale: costs per student tend to decrease to an optimum point, then increase when the school is too large; while small schools in rural areas on average bear costs per student 20% higher than schools in urban areas. UNESCO even warns that the per capita-based funding formula “does not always reflect real needs” and needs to be corrected with the minimum needs variable. Consequently, the nominal difference between schools with a population of 300 students (\pm IDR 360 million/year) and

60 students (\pm IDR 72 million/year) is very significant, even though both bear similar fixed burdens for electricity, maintenance, and honorariums for education staff so that small schools are often forced to reduce essential learning programs. The phenomenon of inequality is evident in Gunung Talang District, Solok Regency, which has SDN 20 Koto Gaek Guguk as a large school with > 200 students and a complete managerial structure, and SDN 22 Jawi-Jawi as a small school with < 100 students and limited administrative capacity. This study uses SWOT analysis explicitly to map Strengths (access to BOS funds, ARKAS support), Weaknesses (limited human resources in small schools), Opportunities (e-catalogue integration, community collaboration), and Threats (corruption, policy fluctuations) in each school. The SWOT method is recognized as an effective strategic tool in planning for improving the quality of education because it is able to systematically combine internal and external environmental factors.

By combining the SWOT framework and empirical findings, this article aims to test the efficiency of BOS fund use at two different school scales, identify determinants of financial performance, and formulate recommendations for minimum needs-based funding policies so that the principles of justice and quality of education can be realized sustainably.

Methods

This study used a qualitative descriptive method with a comparative case study approach, which aims to describe in depth the phenomenon of the use of BOS funds in two state elementary education units that have different characteristics in terms of the number of students and institutional capacity. The selection of this approach is based on the view of Creswell (2013), With data collection techniques carried out through in-depth interviews with school principals, BOS treasurers, and teacher representatives; observations of the BOS planning, budgeting, and reporting processes; and documentation studies of RKAS, budget realization reports, and other supporting data. The validity of the data is guaranteed through triangulation of sources and methods. The data obtained were analyzed using the SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis model. SWOT was chosen because this framework allows the identification of internal and external factors that influence the efficiency of the use of BOS funds in each school. According to Wheelen and Hunger (2012).

Results and Discussions

1. Results

This study found several significant differences in the use of School Operational Assistance Funds (BOS) between SDN 20 Koto Gaek Guguk (a large school) and SDN 22 Jawi-Jawi (a small school) in Gunung Talang District, Solok Regency, including:

Figures and tables are the most effective way to present results. Captions should be able to stand alone, such that the figures and tables are understandable without the need to read the entire manuscript. Besides that, the data represented should be easy to interpret. Please look at the examples bellow.

a. Difference in BOS Fund Amount

SDN 20 Koto Gaek Guguk received a much larger allocation of BOS funds due to its high number of students (>200 students). This fund allows the school to implement various quality improvement programs, such as teacher training, literacy activities, and ICT procurement. In contrast, SDN 22 Jawi-Jawi, with a number of students <100, is only able to meet basic operational needs.

b. Differences in Fund Management Strategies

SDN 20 has a complete BOS management structure, a trained implementation team, and digital-based reporting using ARKAS. Meanwhile, SDN 22 faces limited human resources: the principal and treasurer have multiple roles, and most reporting is still done manually.

c. SWOT Analysis Results

1) Big School (State Elementary School 20 Koto Gaek Guguk)

Tabel 1.
Big School (State Elementary School 20 Koto Gaek Guguk)

No	SWOT	Description
1	Strengths (Kekuatan)	a. BOS funds are relatively large due to the high number of students, enabling the school to manage more programs. b. The BOS management team is experienced and has received BOS management training. c. Financial documents are complete, well-organized, and reported through the application. d. Funds support many learning and quality improvement activities such as teacher training, ICT procurement, and literacy activities.
2	Weaknesses (Kelemahan)	a. Management complexity due to the large number of programs demands solid administrative human resources. b. Coordination between school units is sometimes slow due to the large number of personnel. c. Some teachers feel they are not fully involved in budget planning. d. Administrative reporting workload is high, even though applications are used to assist.
3	Opportunities (Peluang)	a. External support is quite open (e.g., local company CSR). b. Many opportunities for accessing additional government programs (such as the Driving School Program). c. Active collaboration with the school committee and parents. d. Adequate resources for digital-based educational innovation.
4	Threats (Ancaman)	a. Sudden changes in BOS technical guidelines may disrupt already planned programs. b. High dependence on BOS funds—delays in disbursement can disrupt programs. c. Many large-scale programs require additional funding that is not always available from BOS.

2) Elementary School SDN 22 Jawi-Jawi

Tabel 2.
Elementary School SDN 22 Jawi-Jawi

No	SWOT	Description
1	Strengths (Strengths)	a. The small organizational structure facilitates coordination and direct supervision by the principal. b. Funds are focused on essential needs (core operations), making it efficient. c. High teacher involvement in planning due to the limited number of personnel.
2	Weaknesses (Weaknesses)	a. Limited BOS (School Operational Assistance) funds due to a low number of students → impacts the lack of development activities. b. No dedicated BOS administration team; all responsibilities are doubled by the principal and

No	SWOT	Description
		treasurer.c. Not yet fully proficient in digital-based reporting (still mostly manual).d. Several important activities cannot be implemented due to insufficient funds.
3	Opportunities (Opportunities)	a. Potential for receiving additional affirmative aid from the government for small and remote schools.b. Opportunities to build partnerships with village governments or local institutions for non-academic activities.c. Easier budget control due to the small and simple scale of activities.
4	Threats (Threats)	a. The absence of a dedicated administrative officer increases the risk of reporting errors.b. Dependence on one or two individuals (usually the principal); if transferred, management becomes disrupted.c. Limited training provided by the education office on BOS reporting and planning.d. Inadequate learning facilities that cannot be improved with only regular BOS funds.

d. Comparison of Strategy and Efficiency of BOS Fund Usage

Tabel 3.
Comparison of Strategy and Efficiency of BOS Fund Usage

No	Aspect	SDN 20 Koto Gaek Guguk	SDN 22 Jawi-Jawi
1	Amount of Funds	Larger, depending on the number of students	Smaller
2	Spending Priorities	Focused on development and quality improvement	Focused on meeting basic needs and minimal operational costs
3	Efficiency of Use	High risk of inefficiency due to numerous activities	Tends to be efficient but limited
4	Supporting Activities	Many innovative activities	Limited activities, focused more on basic needs
5	Management Strategy	Involves many working teams	Managed by a small team, simpler

2. Discussions

The results of this study indicate that school scale has a significant impact on the effectiveness and strategy of using School Operational Assistance Funds (BOS). This finding is in line with Fitriani's study (2021), which states that schools with a large number of students tend to have a greater capacity to allocate funds for quality improvement activities, such as teacher training and procurement of learning facilities. In contrast, small schools focus more on meeting basic operational needs due to limited funds available. This condition is clearly reflected in SDN 22 Jawi-Jawi which allocates BOS for main and routine activities because the funds received are insufficient for the development of innovative programs.

In addition, Lestari and Suryana (2020) highlighted that small schools in rural areas face financial management challenges due to limited human resources and lack of digital-based fund management training. This is in accordance with the conditions at SDN 22 Jawi-Jawi which still uses manual reporting and minimal administrative support. On the other hand, large schools such as SDN 20 Koto Gaek Guguk have the flexibility to run various programs, but face the challenge of inefficiency due to the complexity of activities and extensive organizational structures. Yuliana (2022) noted that the risk of inefficiency in large schools is high, so it is important to have strict internal control and evaluation of budget performance as suggested by Putra and Santosa (2021). In this context, SWOT analysis has proven to be an effective tool to identify internal and external factors that influence school strategies. Suryadi and Nugroho (2020) emphasized that the SWOT approach can be used to develop educational planning that is responsive to local conditions and increases accountability in decision-making. On the policy side, UNESCO (2019) and Yuliani (2017) criticized the per capita funding scheme because it does not reflect the real needs of small and remote schools. Therefore, a fairer affirmative policy is needed that is based on minimum needs.

Based on these findings, future management of BOS Funds needs to be directed at increasing efficiency, accountability, and bias towards schools with limited capacity. SDN 20 Koto Gaek Guguk as a large school is advised to strengthen its internal control system and implement performance indicator-based evaluation to ensure that the flexibility of fund use truly impacts on improving the quality of learning. Strict supervision and professionalization of program management are crucial so that organizational complexity does not trigger budget waste. On the other hand, SDN 22 Jawi-Jawi requires affirmative support in the form of financial management training, facilitation of reporting digitalization, and increased fixed allocations to ensure operational sustainability. The local government also needs to facilitate small schools to be able to access alternative funding sources such as CSR, village funds, or community contributions

Conclusion

The results of the study at SDN 20 Koto Gaek Guguk and SDN 22 Jawi-Jawi confirmed that school scale greatly influences the pattern and effectiveness of BOS Fund use. Large schools, which receive larger allocations due to their large number of students, are able to implement quality improvement programs—from teacher training to providing learning facilities—despite the challenges of budget coordination and monitoring. In contrast, small schools are forced to focus limited funds on basic operational needs; their strengths lie in efficiency and focus, but their capacity to innovate and diversify activities is still low. The SWOT analysis shows that the two types of schools have different strengths, weaknesses, opportunities, and threats: large schools excel in access to resources but are vulnerable to bureaucracy, while small schools are adaptive and economical but lack financial support for development. In addition, geographic factors play a role; large schools in district centers find it relatively easy to establish external partnerships, while small schools in remote areas require affirmative treatment to be able to provide basic education services properly.

In line with these findings, several strategic steps are suggested. First, the government and policy makers need to review the BOS Fund allocation scheme by including components of minimum operational needs, not just calculations per student, and strengthening affirmative programs for small

schools through additional training, collaboration facilitation, and fixed cost assistance. Second, large schools must improve their financial management systems and budget performance indicators so that fund absorption is directly proportional to improvements in learning quality. Third, small schools are encouraged to expand local partnerships with committees, community leaders, and CSR while increasing the managerial capacity of school principals to manage funds creatively and accountably. Finally, further researchers are advised to conduct quantitative studies to measure the relationship between the amount of BOS Funds and educational quality achievements, and to expand the study to other levels of education and different regions so that fund use patterns can be mapped nationally. Thus, fair and effective funding policies at all school scales can be realized, supporting the goal of equal access and quality of education in Indonesia.

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