

## ANALYSIS OF SUPERVISION OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUND MANAGEMENT AT SDI WAE CIU, LAMBA LEDA UTARA DISTRICT, EAST MANGGARAI REGENCY

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### ABSTRACT

*This study aims to analyze the oversight of the management of School Operational Assistance (BOS) Funds at Wae Ciu Elementary School, Lamba Leda Utara District, East Manggarai Regency, based on Minister of Education and Culture Regulation Number 8 of 2026. The focus of the study covers the five stages of BOS Fund management: planning, implementation, administration, reporting, and accountability, the implementation of internal and external supervision, and the obstacles encountered in overseeing BOS Fund management. This study uses a descriptive qualitative approach with a case study approach. Data sources were obtained through interviews, observation, and documentation. The research informants included the school principal, the BOS treasurer, the school committee, and representatives from the East Manggarai Regency Education Office. Data analysis techniques included data reduction, data presentation, and drawing conclusions, using source and method triangulation to ensure data validity. The research results indicate that the management of the School Operational Assistance (BOS) Fund at SDI Wae Ciu has generally been carried out according to the stages stipulated in Ministerial Regulation Number 8 of 2026. Planning is carried out through the participatory preparation of the School Operational Work Plan (RKAS) involving the principal, treasurer, teachers, and school committee. The implementation and administration of the BOS Fund utilize the ARKAS application and are supported by orderly and complete bookkeeping. Reporting is submitted periodically to the Education Office through a government-established system. Internal oversight is carried out by the principal and school committee through document and bookkeeping audits, while external oversight is carried out by the Education Office through monitoring and verification of reports. This research also identified several obstacles in the oversight of BOS Fund management, including the high cost of financing teacher honorariums, limited internet access for using the ARKAS application, and limited human resource capacity in mastering technology. Therefore, increased compliance with regulations, strengthened oversight, and increased capacity of BOS Fund managers are needed to ensure more accountable, transparent, effective, and efficient management of the Fund.*

**Keywords:** Supervision, BOS Fund Management, Accountability, Transparency, ARKAS.

### INTRODUCTION

Education is the primary foundation of national development, determining the quality of human resources. To ensure equitable distribution and quality of basic education, the Indonesian government has provided the School Operational Assistance Fund (BOS) since 2005. The BOS Fund functions to finance non-personnel operational needs of schools and ease the burden of educational costs for students, ensuring optimal and comprehensive implementation of the compulsory education program.

As a public fund sourced from the State Budget (APBN), the BOS Fund must be managed transparently, accountably, effectively, and efficiently in accordance with applicable regulations. The most recent technical regulation governing the management of the BOS Fund is Regulation of the Minister of Primary and Secondary Education (Permendikdasmen) Number 8 of 2026 concerning Technical Guidelines for the Management of Operational Assistance Funds for Educational Units. This regulation governs the management of the BOS Fund through five mandatory stages: planning, implementation, administration, reporting, and accountability.

Oversight plays a crucial role in these five stages of School Operational Assistance Fund management. Wijaya and Rifa'i (2016:45) explain that supervision is the process of observing or monitoring the implementation of organizational activities to ensure that all ongoing work is proceeding according to predetermined plans. It is hoped that with supervision, deviations in various aspects can be avoided, thereby achieving goals. Terry, in Wijaya and Rifa'i (2016:46), defines supervision as the process of determining what has been achieved, evaluating performance, and, if necessary, implementing corrective actions so that implementation can proceed according to predetermined plans.

Saefullah, in Maryance et al. (2021:63), adds that supervision is an activity of assessing and correcting all implementations so that they can be directed toward correct implementation in accordance with the objectives set out in the plan. Thus, supervision is not simply an activity of checking and finding errors, but rather a systematic effort to ensure that all stages of School Operational Assistance Fund management are carried out according to regulations to achieve predetermined goals.

Ministerial Regulation of Elementary and Secondary Education Number 8 of 2026 stipulates that supervision of School Operational Assistance Funds is carried out in stages by the principal as the internal person responsible, the school committee as the community representative, and the district/city Education Office as the external supervisory element.

However, various studies indicate that oversight of BOS Fund management at the national level still faces various challenges. The 2024 Education Integrity Assessment Survey (SPI) conducted by the Corruption Eradication Commission (KPK) indicated that approximately 12% of schools misused BOS Funds, 47% of schools were indicated to have recorded costs exceeding actual expenditures, and 42% of schools presented inaccurate and inconsistent reports across documents. Kholidiyah et al. (2025) also found that BOS Fund oversight still faces challenges due to limited supervisory resources and poor understanding of evolving regulations among school administrators.

Based on empirical research and studies, this research aims to conduct an in-depth analysis of how supervision is implemented in the management of School Operational Assistance (BOS) funds at SDI Wae Ciu, based on the five stages stipulated in Permendikdasmen Number 8 of 2026. This research aims to illustrate the extent of supervision and identify obstacles to ensuring more accountable, effective, and compliant BOS fund management.

Based on this background, the researcher is interested in conducting a study entitled "Analysis of Supervision of School Operational Assistance (BOS) Fund Management at SDI Wae Ciu, North Lamba Leda District, East Manggarai Regency."

## **RESEARCH METHODS**

This research is a case study. Sugiyono (2018:16) explains that case study research is intensive, detailed, and in-depth research conducted on a specific organization, institution, or phenomenon. Based on this, this case study was conducted at SDI Wae Ciu, North Lamba Leda District, East Manggarai Regency to directly explore how supervision of the management of School Operational Assistance Funds is implemented at the school.

This research uses a descriptive qualitative approach because it aims to describe the actual conditions in the field regarding the implementation of supervision of School Operational Assistance Funds (BOS) at SDI Wae Ciu. According to Sugiyono (2018:8), qualitative research is also called naturalistic research because it is conducted in natural settings. Furthermore, Sugiyono (2018:9) explains that qualitative research is used to examine objects in depth with inductive data analysis that emphasizes meaning over generalization. In this study, data was collected through observation, interviews, and documentation, in accordance with Sugiyono's opinion (2018:137).

This study used two types of data. Qualitative data were obtained through interviews, observation, and documentation regarding the supervision of the management of the School Operational Assistance (BOS) Fund at SDI Wae Ciu and the challenges encountered. This study

employed several data collection techniques, including interviews, observation, and documentation, to obtain information relevant to the research needs.

Data analysis in this qualitative study was conducted before entering the field, during the fieldwork, and after completion, through three simultaneous stages. Based on this, the data analysis in this study was conducted descriptively and qualitatively through three stages: data reduction, data presentation, and conclusion drawing.

## **RESULTS AND DISCUSSION**

### **Stages of School Operational Assistance (BOS) Fund Management at SDI Wae Ciu Based on Permendikdasmen (Minister of Primary and Secondary Education Regulation) Number 8 of 2026**

The following discussion analyzes research findings based on the five stages of BOS Fund management at SDI Wae Ciu, as stipulated in Minister of Education and Culture Regulation No. 8 of 2026.

BOS Fund planning at SDI Wae Ciu is implemented through the participatory preparation of the School Work Plan (RKAS) involving the principal, treasurer, teachers, and school committee. The preparation is based on the results of the School Self-Evaluation (EDS) and needs analysis, then determined through joint deliberation before being ratified and input into the ARKAS system. RKAS data for 2021–2025 shows that the honorarium allocation has gradually decreased from 33.2% in 2022 to 23.1% in 2025, reflecting the school's clear commitment to continuously aligning fund management with applicable regulations. For the library component, the school successfully increased the allocation to meet the minimum requirement of 10% in 2025, following adjustment periods in previous years. This situation is inseparable from the pressures of real needs, such as the limited number of civil servant teachers, which requires schools to continue funding non-civil servant educators to ensure the continuity of the learning process.

Ajzen (1991:179) explains that individual behavior is shaped by three factors: attitudes toward behavior, subjective norms, and perceived behavioral control. A participatory planning process reflects positive attitudes and strong subjective norms from all parties regarding the importance of regulatory compliance. Challenges in adjusting the allocation of certain components reflect limitations in perceived behavioral control, where structural conditions beyond the school's control also influence latitude in budget decision-making. Butarbutar et al. (2021:3) add that behavior within an organization cannot be separated from the influence of external factors, and in this context, the limited number of civil servant teachers is an external factor that must be understood as a shared challenge, not merely a management weakness. Handoko (2014:371) emphasizes that effective supervision must focus on strategic points where deviations are most common. Therefore, the honorarium and library components require joint attention between schools and the Education Office in future planning processes.

Turambi et al. (2024) found that changing external conditions can impact budget planning and pose challenges in aligning the School Budget (RKAS) with applicable regulations. Kholidiyah et al. (2025) also identified that implementing regulatory provisions at the elementary school level requires ongoing support and guidance from the Education Office. The findings at SDI Wae Ciu align with these two studies, where the consistent trend of improvement from year to year reflects the school's good faith in gradually adjusting the management of School Operational Assistance (BOS) funds to reflect its capabilities and the actual conditions faced.

The use of BOS funds at SDI Wae Ciu is procedurally implemented. Every expenditure is submitted in advance, aligned with the RKAS, and approved by the principal before funds are disbursed by the treasurer. If unanticipated urgent needs arise, the RKAS is revised through internal discussions with the treasurer, teachers, and the school committee before changes are input into the ARKAS system.

The principal's approval mechanism prior to disbursement of funds aligns with the concept of concurrent control, as explained by Handoko (2014:359), which is supervision conducted during an activity, where certain aspects must be approved before the activity can proceed. Ajzen (1991:179) explains that planned and structured behavior is formed from a positive attitude and a perception of adequate control, and this procedural implementation mechanism demonstrates that the BOS Fund administrators at SDI Wae Ciu possess both. Terry and Rue (2019:9) emphasize that the controlling function includes taking corrective action against deviations, which in this case is realized through the RKAS revision procedure if unanticipated needs arise.

Fatimah et al. (2024) found that effective internal supervision by the principal is a determining factor in procedural compliance in the implementation of BOS Funds. Pebriyanti and Aliyyah (2024) also emphasize the importance of regular monitoring by the school committee to ensure optimal use of funds. These two findings align with the situation at SDI Wae Ciu, where the principal's oversight mechanism and committee involvement in the school budget (RKAS) revision process are key pillars of implementation compliance.

BOS Fund administration at SDI Wae Ciu is implemented using a General Cash Book, Cash Book, and Bank Subsidiary Book, combined with digital recording via ARKAS. Recording is conducted routinely for each transaction, and the principal conducts periodic checks at the end of each month. All expenditure receipts are stored in folders labeled monthly or quarterly and documented digitally. Challenges encountered include internet network instability, technical disruptions in the ARKAS application, and limited human resource capacity in mastering the system.

Handoko (2014:371) states that effective supervision must meet accuracy indicators, namely, information regarding activity implementation must be accurate and reliable as a basis for corrective action. The use of three types of bookkeeping books combined with the digital ARKAS system provides a multi-layered mechanism to ensure the accuracy of financial data. The principal's routine checks to ensure the conformity of records with transaction evidence represent a simultaneous implementation of feedforward and feedback control, as explained by Handoko (2014:359). Network constraints and human resource limitations reflect the low perception of behavioral control in the implementation of digital-based administration, as explained by Ajzen (1991:182), while Butarbutar et al. (2021:4) remind that external factors such as limited infrastructure in rural areas can significantly limit the optimization of application-based administration.

Turambi et al. (2024) identified weak treasurer capacity as a factor potentially disrupting accountability in the management of BOS Funds. Kholidiyah et al. (2025) also found limited human resources as a major obstacle in BOS Fund management in elementary schools. A similar situation was found at SDI Wae Ciu, although manual bookkeeping as a backup prevented systemic failures in administration.

Reporting on BOS Fund realization at SDI Wae Ciu is conducted quarterly to the East Manggarai Regency Education Office through the ARKAS system. The reporting

process involves the treasurer as the primary implementer and the principal as the supervisor and final approver. The BOS Team from the Education Office confirmed that reports from SDI Wae Ciu were generally submitted on schedule, although there were occasional technical delays due to internet network issues and ARKAS system disruptions. On several occasions, discrepancies in account grouping were also identified, which were promptly corrected after receiving direction from the Education Office.

Handoko (2014:371) mentions two relevant monitoring indicators at this stage: timeliness and accuracy. The finding that reports were generally submitted on schedule indicates that the timeliness indicator has been met, although technical delays still need to be minimized. The occasional discrepancy in account groupings indicates that there is still room for improvement in accuracy. The quarterly reporting mechanism verified by the Education Office through ARKAS (Academic Accounting Report) is an implementation of feedback control, as explained by Handoko (2014:359). From Ajzen's perspective (1991:179), schools' efforts to promptly complete reports when delays occur reflect a strong subjective norm regarding reporting obligations as a condition for the disbursement of the next phase of funds.

Octavia et al. (2024) emphasize the importance of coordination between schools, the Education Office, and supervisory agencies to ensure the accountability of the School Operational Assistance (BOS) Fund. Kholidiyah et al. (2025) also found that the monitoring mechanism through verification of financial reports by the Education Office is a key component in BOS Fund oversight. Findings at SDI Wae Ciu indicate that coordination based on the ARKAS system has been effective, although direct field verification still needs to be intensified.

Accountability for BOS Funds at SDI Wae Ciu is carried out in an orderly manner. All expenditure evidence is collected, reviewed, organized by activity component, stored in folders labeled monthly or quarterly, and digitally documented as backup archives. Supervision by the Education Office is predominantly conducted through data reconciliation in the ARKAS system, without regular in-person visits, and the school has never received a formal written verification report.

Handoko (2014:371) cites the indicator of acceptance by all parties involved as one characteristic of effective supervision. The orderly management of accountability documents at SDI Wae Ciu demonstrates a high level of awareness of their responsibilities. However, the lack of routine physical verification and formal written feedback indicates weaknesses in the feedback control aspect, as explained by Handoko (2014:359). Ajzen (1991:182) explains that weakened subjective norms due to a lack of pressure and feedback from supervisors can impact the quality of accountability in the long term. Butarbutar et al. (2021:3) add that individual behavior is influenced by group and organizational structures, so weak oversight from higher levels has the potential to weaken managers' motivation to continuously improve the quality of accountability. Cahyadi et al. (2022:197) also emphasize that school financial management must be directed and controlled according to plan, which requires an adequate external verification mechanism.

Octavia et al. (2024) emphasize that coordination between the Education Office, the Inspectorate, and the Supreme Audit Agency (BPK) is crucial to ensuring the accountability of the School Operational Assistance (BOS) Fund. Fatimah et al. (2024) also emphasize the need for increased coordination between BOS Fund managers to maintain

the quality of accountability. Findings at SDI Wae Ciu indicate that system-based external oversight is in place, but needs to be strengthened through more intensive physical verification and the provision of formal written feedback as instruments for ongoing development.

### **Implementation of Supervision of the Management of School Operational Assistance (BOS) Funds at SDI Wae Ciu**

Oversight of the management of BOS Funds at SDI Wae Ciu is implemented through three channels: internal supervision by the principal, supervision by the school committee representing the community, and external supervision by the East Manggarai Regency Education Office. The following discussion analyzes the implementation of these three channels of oversight based on the three oversight indicators used in this study: accuracy, timeliness, and acceptance by all parties involved.

The research findings indicate that the principal carries out internal oversight functions directly and continuously. All use of funds must be approved by the principal before disbursement. Periodic audits are conducted by comparing the treasurer's financial report with transaction evidence, ensuring compliance with the School Budget (RKAS), and checking for alignment between manual records and ARKAS data. If discrepancies are found, the principal takes steps to clarify, correct bookkeeping, revise the RKAS if necessary, and provide guidance to prevent recurrence. Although there is no formal written oversight schedule, audits are conducted at least at the end of each month or during the preparation of quarterly reports, and all parties are involved according to their respective roles in an open and coordinated environment.

This supervisory pattern reflects the implementation of the three indicators of effective supervision proposed by Handoko (2014:371). The accuracy indicator is met through a mechanism to match reports with transaction evidence before the reports are sent to the Education Office. The timeliness indicator is met through periodic audits conducted at the end of each month and during the preparation of quarterly reports, allowing corrective actions to be taken before the report is final. The indicator of acceptance by all parties is met through the involvement of the treasurer, teachers, and school committee, each of whom plays an active role according to their respective functions. Handoko (2014:359) explains that effective supervision encompasses feedforward control, concurrent control, and feedback control simultaneously. The principal's approval mechanism before disbursement of funds is a concrete manifestation of concurrent control, while internal evaluation after findings serves as feedback control that serves to prevent the recurrence of errors. Ajzen (1991:179) explains that individual behavior is shaped by attitudes, subjective norms, and perceived behavioral control. The principal's consistency in carrying out supervision reflects a positive attitude and strong perception of control over their responsibilities as the person in charge of managing the School Operational Assistance Fund (BOS).

Fatimah et al. (2024) found that effective internal supervision by the principal was a determining factor in procedural compliance in the management of BOS funds in elementary schools. Pebriyanti and Aliyyah (2024) also emphasized that regular monitoring by the principal is essential to ensure optimal fund utilization. Both findings align with the situation at SDI Wae Ciu, where consistent internal supervision by the principal serves as the backbone of the overall oversight mechanism, although it still needs to be strengthened with a more formal and documented monitoring schedule.

The research findings indicate that the school committee carries out its oversight function by reviewing the School Budget (RKAS) before approval, attending joint meetings, and monitoring the school's physical condition to ensure implementation aligns with planning. The committee stated that it goes beyond simply signing the budget; it thoroughly reviews each budget component and provides questions or input before the RKAS is approved. Communication between the committee and the school is open, with ample space for expressing opinions through both formal and informal forums. However, the committee's monitoring mechanism does not yet have a formal, structured schedule, information on the progress of fund use is mostly received verbally through general meetings, and monitoring results have not been documented in the form of a systematic special report.

Handoko (2014:371) states that effective oversight must meet objective and comprehensive indicators, namely that information must be easy to understand, objective, and complete. The committee's limited ability to receive reports only verbally and without regular written documentation indicates that this indicator has not been fully met. The absence of a formal monitoring schedule also illustrates the weakness in the timely indicator, where information should be collected and evaluated regularly so that corrective actions can be taken immediately if necessary, as explained by Handoko (2014:371). Butarbutar et al. (2021:3) explain that behavior within an organization is influenced by organizational groups and structures, and the limited technical capacity of committee members to independently understand all budget components is a structural factor that limits the effectiveness of committee oversight. Ajzen (1991:182) adds that low perceptions of behavioral control, in this case committee members' limited technical understanding of BOS Fund regulations, can affect the quality of supervisory behavior displayed.

Kholidiyah et al. (2025) identified the need to strengthen the role of school committees in overseeing BOS Funds as one of the main recommendations of their research. Pebriyanti and Aliyyah (2024) also emphasized that regular supervision and monitoring by school committees is essential to ensure optimal use of funds in accordance with regulations. Findings at SDI Wae Ciu revealed a similar situation, where committee involvement was well-established relationally, but not supported by a scheduled, documented, and formal monitoring mechanism as necessary for optimal committee oversight.

The research findings indicate that external oversight by the East Manggarai Regency Education Office is implemented primarily through the ARKAS system, which involves regular data reconciliation, particularly during quarterly reporting. Through this system, the Office can verify the alignment between planning, implementation, and reporting of each BOS Fund recipient school. If discrepancies or errors are found, the Office provides corrections and guidance for improvement through the system or direct communication. Guidance is also provided through outreach, technical guidance, and mentoring on the use of ARKAS. However, direct monitoring visits to SDI Wae Ciu are not conducted routinely due to geographic location, limited transportation access, and limited resources from the Education Office. Both the principal and the treasurer stated that they have never received a written, specific monitoring report from the Education Office.

Handoko (2014:371) emphasized that effective supervision must meet the indicators of accuracy, timeliness, and acceptability for all parties involved. The ARKAS system-based supervision conducted by the Education Office has met the accuracy indicator because it allows for systematic verification of the conformity of planning and

implementation data. However, the timeliness indicator is not fully optimal because direct monitoring visits are not conducted routinely, even though Handoko (2014:371) states that information must be collected and evaluated promptly so that corrective actions can be taken immediately. The absence of a formal written monitoring report also indicates a weakness in the indicator of acceptance by all parties, because without clear written feedback, schools lack a formal reference for making targeted improvements. Butarbutar et al. (2021:4) explain that behavior within an organization is influenced by external factors, and in this context, the geographical and resource limitations of the Education Office are external factors that significantly limit the intensity of direct supervision of schools.

Octavia et al. (2024) emphasized that effective BOS Fund oversight requires a regular monitoring cycle that includes report verification and direct school visits, as well as strong coordination between the Education Office, the Inspectorate, and the Supreme Audit Agency (BPK). Kholidiyah et al. (2025) also found that limited supervisory human resources at the Education Office were a major obstacle to implementing comprehensive BOS Fund oversight. Findings at SDI Wae Ciu demonstrate conditions consistent with both studies, where the dominance of system-based oversight without regular direct visits and formal written verification reports constitutes a real limitation that needs to be addressed by strengthening supervisory capacity and increasing the intensity of cross-agency coordination.

### **Obstacles Faced in the Implementation of Supervision of School Operational Assistance (BOS) Fund Management at SDI Wae Ciu**

Obstacles to the implementation of BOS Fund management oversight at SDI Wae Ciu can be grouped into school-level obstacles and Education Office-level obstacles.

There are three main obstacles at the school level. First, limited human resource capacity. The school treasurer does not have a background in finance or accounting; rather, he is an educator entrusted with the treasury function. This situation presents challenges in understanding complex financial administration, from bookkeeping to administration through ARKAS. Although training from the Education Office has provided tangible benefits, system updates and evolving regulations require ongoing development. Second, internet network instability. Although the school has used Starlink, network conditions are not always stable, especially during inclement weather, impacting the smoothness of data input and report submission through ARKAS. Third, the school committee's oversight mechanism is not formally structured. There is no written monitoring schedule, documentation of monitoring results is not systematic, technical understanding of some committee members is still limited, and committee members' busy schedules hinder the optimal implementation of the oversight function.

Ajzen (1991:179) explains that individual behavior is shaped by three factors: attitudes toward behavior, subjective norms, and perceived behavioral control. The limited capacity of treasurers and school committee members reflects a low perceived behavioral control, where individuals who feel they lack technical mastery tend to face obstacles in optimally carrying out their supervisory functions. Butarbutar et al. (2021:4) add that organizational behavior cannot be separated from the influence of external factors, and limited network infrastructure and the geographical conditions of remote areas are external factors that significantly limit the smoothness of system-based supervision. Handoko (2014:371) states that effective supervision must meet timely and accurate indicators. However, these three obstacles directly hinder the fulfillment of both

indicators, as network instability and limited human resources have the potential to cause reporting delays and reduce data accuracy.

Turambi et al. (2024) found that weak treasurer capacity is a factor that potentially disrupts accountability in the management of BOS Funds. Kholidiyah et al. (2025) also identified limited supervisory human resources and the need to strengthen the role of school committees as key obstacles to BOS Fund oversight in elementary schools. The findings at SDI Wae Ciu demonstrate a similar situation, where these three school-level obstacles are interconnected and reinforce each other, requiring integrated, rather than partial, management.

The East Manggarai Regency Education Office faces significant structural obstacles in carrying out its external oversight function. East Manggarai's vast geography and limited transportation access make it impossible to conduct regular direct monitoring of all schools, including SDI Wae Ciu. The limited number of supervisors within the Education Office exacerbates this situation, as the scope of work is not commensurate with the number of available personnel. Furthermore, limited technical understanding at the school level requires more intensive coaching and mentoring. Regulatory matters, however, include the management of BOS funds, with the Office's role limited to coaching and oversight, supported by inspectorate audits. The accumulation of these obstacles makes ARKAS-based supervision the primary alternative to direct supervision.

This condition is directly related to the timeliness indicator proposed by Handoko (2014:371), which requires that information be collected, conveyed, and evaluated promptly so that corrective action can be taken promptly. When direct monitoring visits cannot be conducted routinely, the opportunity for early detection of problems is limited, and corrective action is at risk of being implemented too late. Handoko (2014:359) also explains that effective supervision includes feedforward controls designed to anticipate problems before they occur. However, the dominance of system-based supervision without adequate physical verification weakens this function. Butarbutar et al. (2021:3) remind us that behavior within an organization is influenced by the overall organizational structure, and the imbalance between the supervisory burden borne by the Education Office and available resources is a structural issue that needs to be addressed at the policy level, not just the operational level.

Octavia et al. (2024) emphasize that effective oversight of the BOS Fund requires a regular monitoring cycle that includes report verification and direct visits, as well as strong coordination between the Education Office, the Inspectorate, and the Supreme Audit Agency (BPK). Kholidiyah et al. (2025) specifically identified the limited human resources of supervisors in the Education Office as the main obstacle that causes direct supervision of schools to be unable to be carried out comprehensively and consistently. The findings at SDI Wae Ciu show an identical picture, where geographical constraints and limited human resources of supervisors in the Education Office are the root of the problem that causes external supervision to not run optimally, and this condition requires a systemic solution in the form of strengthening the capacity of supervisors, more optimal use of technology, and increasing the intensity of cross-agency coordination.

## **CONCLUSION**

Based on the research and discussion regarding the oversight of the management of School Operational Assistance (BOS) Funds at Wae Ciu Elementary School, Lamba

Leda Utara District, East Manggarai Regency, the following conclusions can be drawn:

1. BOS Fund management at Wae Ciu Elementary School has been implemented through five stages in accordance with Ministerial Regulation Number 8 of 2026: planning, implementation, administration, reporting, and accountability. All stages were carried out procedurally, involving the principal, treasurer, teachers, and school committee, and supported by the use of the ARKAS system. Although challenges remain in adjusting the allocation of several budget components influenced by structural conditions beyond the school's control, the consistent trend of improvement from year to year reflects the school's commitment to continuously moving towards increasingly compliant management.
2. Oversight of BOS Fund management has been implemented through three channels: internal supervision by the principal, participatory supervision by the school committee, and external supervision by the East Manggarai Regency Education Office. The principal's internal supervision has been effective and serves as the backbone of the overall oversight mechanism. School committees have actively carried out their oversight function, although this is not supported by a formally scheduled and documented mechanism. External oversight by the Education Office is predominantly based on the ARKAS system and is not supported by regular in-person visits or formal written feedback.
3. The implementation of oversight of the management of the BOS Fund still faces several obstacles, both at the school and Education Office levels. At the school level, the main obstacles include limited human resource capacity, unstable internet connections, and a lack of a formally structured committee oversight mechanism. At the Education Office level, the main obstacles are geographical conditions that hinder direct monitoring and a limited number of supervisory human resources. These various obstacles encourage all parties to continue improving coordination, utilizing technology, and providing ongoing guidance to achieve more effective and accountable BOS Fund management.

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