



## The Effectiveness of School Operational Assistance Fund (*Bos*) Distribution in SD Negeri Girirejo 02 Ngablak Magelang Regency

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### Abstract

This study aims to describe the planning, implementation, supervision, evaluation and reporting and accountability of the management of school operational assistance fund in SDN Girirejo 02 Ngablak, Magelang Regency. Data were collected by interview, questionnaire and documentation, which were then analyzed by quantitative descriptive analysis. The results showed that the preparation of the *RKAS* was on schedule at the beginning of the fiscal year, based on the priority scale of school needs, and involved committees and teachers. The implementation aspect was not entirely successful because the distribution of *BOS* fund was still too late. Bookkeeping administration was in accordance with Permendiknas No. 48 of 2017. The aspect of supervision was still unsuccessful because there was no supervision from the school committee and related agencies on a regular basis. Evaluation activities by the committee had been conducted even though they had not been maximized. Reporting on the management of *BOS* fund in SDN Girirejo 02 can be said that it had been successful because it had made a report in accordance with the technical guidelines for managing *BOS* funds in accordance with Ministry of Education Regulation No.48 2017. The effectiveness of *BOS* fund management at SD Negeri Girirejo 02 reaches 63%, within the effective criteria.

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## INTRODUCTION

Education funding is one component of instrumental input (instrumental input) which is very important in the administration of education (in schools). The objectives of education that are both quantitative and qualitative can be achieved with the cost of education. In the world of education there is almost no educational effort that can ignore the role of cost, so that it can be said without cost, the educational process (at school) will not go well. Education funding is stated in Law number 15 of 2004 article (1) concerning the management of state finances and Law No. 20 of 2003 concerning the National Education System has further regulated several articles that explain education funding, namely Article 11 Paragraph 2 and Article 12, Paragraph 1. Milyani and Prishardoyo (2017) Funding in education still relies on the APBN such as BOS funds and BKM assistance. With the BOS program from the central government, regional governments only have the duty to supervise schools that receive BOS.

Educational reform refers to 8 standards, namely (1) graduate competency standards, (2) content standards, (3) process (learning) standards, (4) assessment standards, (5) educator and education staff standards, (6) facility standards -facilities, (7) financing standards, and (8) management standards. BOS is the implementation of Law No. 20 of 2003 article 34 paragraph 2 states that the government and regional governments guarantee the implementation of compulsory education at the minimum level of basic education without charging fees and compulsory learning is the responsibility of the State organized by educational institutions of local government and society. The consequence of the mandate of the law is that the government and regional governments are obliged to provide education services for all students at the level of primary education (SD and SMP) as well as other education units which are equivalent by ensuring that students are not burdened by education costs. In the BOS handbook (2010: 28-29) it is mentioned that the use of BOS funds is allocated to several types of activities, namely: admission

of new students, purchase of reference books and learning textbooks, additional and extracurricular learning costs, test and examination fees, purchase of consumables , power subscriptions and services as well as school maintenance, teacher salaries and professional development activities, transportation of poor students, BOS management costs, purchase of desktop computers, learning media and furniture (if there are still funds remaining).

BOS Objectives at 1. SD / SDLB / SMP / SMPLB to free school operation fees for SD / SDLB / SMP / SMPLB students organized by the Central Government or regional governments, ease the burden of school operating costs for SD / SDLB / SMP students / SMPLB organized by the community; and freeing the levies of students whose parents / guardians are not able to SD / SDLB / SMP / SMPLB organized by the community. SMA / SMALB / SMK to help non-personnel school operational costs, increase gross enrollment rates, reduce dropout rates, realize central government alignments (affirmative action) for students whose parents / guardians are unable to free (fee waive) and / or help ( discount fee) school fee bills and other costs in high school / high school / vocational school, provide equal opportunity for students whose parents / guardians are unable to get affordable and quality education services, and improve the quality of the learning process at school (2017 Technical Manual Bos).

SDN Girirejo 02, is one of the advanced public schools in Ngablak Subdistrict, in addition to advancing the strengths of SDN Girirejo 02 Ngablak, namely, the teaching staff at the school are somewhat competent because on average educators already have SI Education degrees, have adequate facilities to support teaching and learning activities in schools, giving rewards to students who excel in academic and non-academic fields in various categories at the end of the school year, giving rewards to teachers and employees who excel, and so forth. With the BOS funding program, schools are required to be able to plan, implement and evaluate and account for the management of education costs transparently to the community and government. Supervision of the management of BOS funds is carried out by

the Central Bos Team, the Provincial Bos Team, the District Bos Team to the School Bos Team. Management of education funding will directly affect the quality of school education, especially with regard to infrastructure and learning resources. The management of BOS is inseparable from the role of the principal in terms of the way the headmaster manages the allocation of funding for school operations. Mulyasa (2006: 194) states that professional school principals are required to have the ability to manage school finances, both carrying out planning, implementation, and evaluation and accountability. A fundamental aspect of management is planning, in terms of financing called budgeting. Planning is the process of preparing various decisions that will be carried out in the future to achieve predetermined goals. This shows that the ability of school principals to plan finance for planned activities along with other supporting resources in the school is very important.

Alkafi (2012) BOS fund planning includes verification of the amount of funds received with existing student data, specifically for SBI and RSBI schools and private schools, the School BOS Team identifies poor students and exempts from all types of tuition, announces list components which may and may not be financed by BOS funds and announce the amount of funds received and managed by schools and plans for the use of BOS funds. Hayati (2012) Budget execution is the responsibility of each education standards coordinator, while recording of the budget is the responsibility of the treasurer who in carrying out his duties using a simple accounting system. Funding accountability is carried out by preparing accountability reports, while supervision is carried out internally and externally from the education inspectorate, BPKP and BPK, as well as inherent supervision by the school principal.

In financing management, one of the important instruments is the preparation of the School Budget Opinion and Expenditure Plan (RAPBS). The preparation of the RAPBS underlies the transparent, accountable and democratic implementation (accounting) and evaluation (auditing) of the program. Budgeting

and developing the RAPBS considers several factors, including: 1) the rate of growth of students, 2) inflation, 3) program development and improvement, and 4) the teaching and learning process.

Nafisah et al (2017) The process of financial budgeting begins with holding plenary meetings, identifying sources of madrasah revenue, identifying madrasah expenditures, preparing RAPBMs, proposing RAPBMs, revising RAPBMs, to the ratification stage of RAPBMs. Hidayah et al (2014) The availability of budget funds will determine the sustainability of all components of the planning, implementation, control, evaluation, and development of education.

The amount of BOS funds distributed at SDN Girirejo 02 has increased from year to year, due to the increasing number of students. Education funding at SD Negeri Girirejo 02 not only concerns how education is financed but how the available funds are allocated. It is feared that the cost of education will reduce the quality of education. The obstacle in managing the cost of education at SD Negeri Girirejo 02 is that there are often delays in the transfer of boss funds from the center, which causes exposure to reporting boss funds are ineffective and inefficient. Another obstacle experienced by SDN Girirejo 02 is ordering textbooks that are late in sending so it also slows reporting on the use of BOS funds. (Interview with School Principal, Thursday 7 February 2019).

Frequent delays in the transfer of BOS funds in the first quarter of the year, causing the payment of outstanding fees, minimizing the operational needs of schools, and hindering student activities. The amount of the BOS unit fee received by the school is calculated based on the number of students with the annual stipulation of: Rp. 800,000 / student / year for elementary students. BOS funds should be received quarterly (quarterly), namely: 1) First Quarter (January to March) is made no later than 14 (fourteen) working days at the beginning of January, 2) Second Quarter (April to month) June) is conducted no later than 7 (seven) working days at the beginning of April, 3) Third Quarter (July to

September) is carried out no later than 7 (seven) working days at the beginning of July.

It is hoped that the management of BOS funds in schools can be disbursed in a timely manner so as not to impede the implementation of the program, can be managed in a transparent and accountable professional manner, provide adequate services to students and use appropriate management models as well as effective monitoring and evaluation. However, the reality in the field turned out to be a late disbursement, the budget was prepared on the basis of the availability of funds, not professional, transparent and accountable, as well as the existence of ineffective monitoring and evaluation. Thus there is still a gap between expectations and reality.

With the conditions between demands and expectations, between reality and desires, even in the corner of the school as a land of corruption, researchers felt interested in knowing and analyzing the effectiveness of the distribution of BOS funds in SD Negeri Girirejo 02, Ngablak District, Magelang District with the aim to determine the effectiveness of distribution, implementation, and evaluating BOS funds. In addition, to find out the transparency of BOS financial management and the value of its benefits for efforts to improve the quality of education financial management. Efforts to manage the funding of Bos education education at SD Negeri Girirejo 02 are carried out with a principle of transparency, accountability, efficiency and effectiveness. Based on observations in the field it is known that school principals and teachers are fully aware that the cost of education has a very important role and determines learning activities. Almost all activities require a fee so that it can be said without cost, the education process at SDN Girirejo 02 is completely helpless. The costs required to support educational activities in SDN Girirejo 02 have a broad scope, namely all types of expenses relating to the administration of education, both in the form of money, goods or labor (which can be valued with money).

The importance of financing at SDN Girirejo 02 requires school principals and teachers to manage their education funding resources effectively and efficiently. Financial

managers, especially in allocating the use of money should be done by the school. This is also realized by the fact that schools understand the needs most so that the decentralization of money allocations has been transferred to schools. Schools must be given the freedom to carry out income-generating activities so that financial resources are not solely dependent on the government.

The reality of the problems faced at SDN Girirejo 02 is regarding the planning, implementation and evaluation of BOS Fund management. The BOS fund management plan in SDN Girirejo 02 does not involve the Committees or agencies involved in BOS planning. In technical guidelines there are several elements in the preparation of the RKAS, namely the Principal, School Committee, Teachers and Educators while at SDN Girirejo 02 in preparing the RKAS only involves the Principal and Teacher. (Interview with School Principal, Thursday 7 February 2019)

Ratnaningtyas and Setiyani (2017) The school committee performs its role as a supervisory body for financial management. With the school committee playing an active role as the supervisor of school financial management the function of the school committee as a body of consideration and control is going well, even though all forms of financial accountability are reported directly to the government, the school committee still knows the course of financial management as a form of committee accountability school to parents of students. 2) From the analysis of the data, it can be seen that the effectiveness of the school committee as the supervisory body of school financial management in Semarang City High Schools is effective. The school committee is still involved in the school program although its function is slightly reduced in the financial part because the school funds are funded by BOS funds, but it does not eliminate the other functions of the school committee. School committees continue to oversee the management of school finances.

The quality of education can still be improved despite the small budget through improving the substance of education and efficient management. In terms of financial

management in SDN Girirejo 02, the costs obtained are not only from the government, the school does not raise funds from parents or the community. The plan is outlined in the RAPBS and this is the target that must be achieved.

Harsono (2008: 9), revealed that education costs are all expenditures that have a direct relationship with the implementation of education. Any expenditure that does not have a direct relationship with the provision of education can be referred to as a waste or expenditure that should be avoided or prevented.

## METHOD

The method used in this research is mixed methods. This research is a step of research by combining two existing forms of research, namely qualitative research and quantitative research. According to Creswell (2010: 5), mixed research is a research approach that combines qualitative research and quantitative research. The implementation of qualitative descriptive research, the aim is to describe and describe what it is about a particular variable, phenomenon, state or social phenomenon. Qualitative research was conducted because researchers wanted to explore and analyze descriptive data such as the process of channeling BOS funds at SDN Girirejo 02. Meanwhile, to support the data, researchers would use a questionnaire to measure the effectiveness of the distribution of School Operational Assistance (BOS) funds at SD Negeri Girirejo 02, Ngablak, Magelang Regency.

This study uses a quantitative data approach that is analyzed using descriptive percentages, while for a qualitative approach the data is analyzed using interactive analysis. In this study data analysis will be carried out since before entering the field, while in the field, and after completion in the field. According to Sugiyono (2009) "Qualitative data analysis is the process of systematically searching and compiling data obtained from observations, interviews, field notes and documentation studies, by organizing data into synthesis, organizing into patterns of choosing which are important and will be studied, and make conclusions so that they are

easily understood by themselves and others ". Data were analyzed using several steps according to the theory of Miles, Huberman and Saldana (2014), namely analyzing data in three steps: condensation of data (data condensation), presenting data (data display), and drawing conclusions or verification (conclusion drawing and verification). Data condensation refers to the process of selecting, focusing, simplifying, abstracting and transforming data.

This method is used by researchers to measure the effectiveness of BOS funds at SDN Girirejo 02, Ngablak, Magelang Regency. Descriptive percentage techniques are used to determine the status of something.

Data from the questionnaire in this research is quantitative data that will be analyzed descriptively as a percentage with steps according to Ridwan (2004: 71-95) as follows:

1. Calculate the respondent's value and each aspect or sub variable.
2. Grasping values.
3. Calculate the average value.
4. Calculate the percentage with the formula:

$$DP = \frac{n}{N} \times 100 \%$$

Information:

DP = Descriptive Percentage (%)

n = Empirical score (Score obtained)

N = Number of Criteria

To determine the type of descriptive percentage obtained by each indicator in the variable, and the descriptive calculation of the percentage is then interpreted into sentences. How to determine the level of criteria is as follows:

- a. Determine the highest percentage

$$\frac{\text{Amount of Questions} \times \text{Maximum Score}}{4} = DP$$

- b. Determine the lowest percentage

$$\frac{\text{Amount of Questions} \times \text{Minimum Score}}{4} = DP$$

To find out the level of these criteria, then the score obtained in (%) with descriptive analysis was consulted with the criteria table.

## RESULTS AND DISCUSSION

### BOS Management

From the results of BOS Management research, the distribution of SDN Girirejo 02 School Operational Assistance funds includes

planning, implementation, and evaluation. The following discussion is about the management of Girireji 02 Public Elementary School School Operational Assistance funds, namely:

**Planning**

The planning process in the distribution of BOS funds in SD Negeri Girirejo 02 was carried out in steps, determining staff managing BOS funds, funding BOS funds and receiving BOS funds.

**BOS fund management staff**

As we know Permendikbud No. 3 of 2019 contains the latest technical guidelines for BOS fund managers replacing the previous technical guidelines namely Permendikbud number 8 of 2017. In appendix 2 of Permendikbud no 3 of 2019 it is stated that the Principal forms a school regular BOS team with a membership structure consisting of: Responsible Agency: School Principals, Treasurers, Teachers, School Committees, Petty Trustees who are chosen by the school principal and school committee by considering credibility and avoiding conflicts of interest. SDN Girirejo 02 already has a membership structure as stipulated in Permendikbud no 3 2019, but in point 4 members namely wali murid is not included in the preparation of BOS.

**BOS funding**

BOS funding is prioritized for school operational and non-operational activities. SDN Girirejo 02 uses boss funds to buy 20% of textbooks for lessons and teacher guides in accordance with the curriculum used by schools, procurement of office stationery, honorariums for honorary teachers, extracurricular activities such as volleyball and soreng (traditional arts) and maksi competitions, learning evaluation activities such as daily tests and national exams, school management namely purchasing consumable items needed in learning activities, the professional development of teachers and educators conducted at SDN Girirejo 02, namely to finance seminars assigned by schools, power subscriptions and services such as electricity and water payments. Maintenance of facilities and infrastructure is less than 30%, such as toilet repairs, furniture repairs such as chairs and

school desks. Purchase or care for multimedia devices such as purchasing computers, laptops, printers and projectors.

**Table 1.** BOS fund recipient

No	Percentage	Criteria
1.	76 - 100	Very Effective
2.	51 - 75	Effective
3.	26 - 50	Less Effective
4.	0 - 25	Not Effective

Sumber :  
Ridwan, 2004

BOS funds are used to help ease the burden on students, all students get BOS funds. At SDN Girirejo 02 who received BOS funds in the 2015/2015 academic year the number of students at SDN Girirejo 02 was 125 students, the 2016/17 academic year the number of students at SDN Girirejo 02 was 129 students and the school year 2017/2018 the number of students in SDN Girirejo 02, 131 students. All of them get school operational assistance funds (BOS) for both able and disadvantaged students. The amount of school operational assistance (BOS) funds per year is Rp. 800,000 per student per year. The planning process for using the SDN Girirejo 02 BOS fund starts with the preparation of the RAPBS, then the SDN planning for the BOS management team.

**Implementation**

Disbursement period and the amount of funds disbursed.

BOS funds are divided into 4 quarters in a year, with a quarterly basis consisting of 3 months. Quarter one (January, February and March), Quarter two (April, May and June), Quarter three (July, August and September), Quarter four (October, November and December). In receiving this boss's fund each student is given a fee of Rp.800,000 / year divided into 4 (four) quarters, so per quarter is Rp. 200,000 / student. BOS funds are channeled every three months at the beginning of the first month. BOS funds are channeled through accounts created by schools. The amount of BOS funds received by SDN Girirejo 02 is in accordance with the number

of students available. In 2015, the number of students 125 funds received was Rp 100,000,000 / year while per quarter it was Rp 25,000,000, in 2016 the number of students 129 funds received was Rp 103,200,000 / year, while per quarter it was Rp 25,800. 000, in 2017 the number of students 131 the amount of funds received was IDR 104,800,000 / year while per quarter it was IDR 26,200,000.

If there are students who are mutated or transferred, the number of students will continue to be updated and the fees received will follow the number of students at the beginning of the quarter. BOS funds are sent through school accounts every quarter, then BOS funds are collected by the treasurer or the principal. The boss is spent according to the needs of the school that already exists in the RAPBS. This expenditure is carried out by the treasurer and the goods shopping team. Every purchase includes a receipt or receipt. If there is an increase or decrease in the number of students, a report must be made to the City / Regency BOS management team. The use of BOS funds is in accordance with what was planned in the RAPBS.

#### Responsible Person

Financial accountability is an evaluation process for achieving targets. Jones (1985: 22) says accountability is a review of financial transactions as guarantors of accuracy, completeness, legality and regulates whether they are carried out in accordance with what was done. This activity consists of the responsibility of receiving, storing, paying, or handing over funds to other entitled parties. Accountability can also be used as an aid fund and a form of accountability for the use of funds. The Principal of SDN Girirejo 02 became the BOS fund in formal schools and the material for the use of BOS was received. The School Principal receives a responsible letter stating that BOS receives what is in accordance with BOS designation and provides services and community complaints handling.

#### Evaluation

##### BOS Fund Receipt

The evaluation of BOS SD Girirejo 02 Elementary School fund receipts was made in the form of a report on the use of BOS funds made by

the treasurer. This report is prepared quarterly, which will later be submitted to the BOS management team of the Ngablak District Education Office which will be submitted to the BOS management team in Magelang Regency.

Reporting the receipt and disbursement of BOS funds.

The school principal forms the Management team. Reporting results are obtained through interviews with school principals, treasurers, teachers, school committees and then strengthened by studying AKS documents, financial books, SPJ BOS, spending and physical evidence and reporting on the implementation of activities. Based on the results of interviews with the principal and treasurer as well as the evidence of the report, the treasurer has submitted a report on a regular basis at the end of each month and quarter. Reports are submitted in written and oral form. Written reports are submitted by the treasurer to the principal in the form of bookkeeping, physical evidence of expenditure of money, and records of the results of expenditures once a month and quarterly. Then the school submits a written report in the form of SPJ every quarter to the BOS Management Team. While the verbal report submitted by the school to the school committee at the end of each year in committee meeting. And reports to parents are made by the committee or submitted at the end of the year / beginning of the next academic year which is generally conducted in conjunction with the discussion of the new RAKS.

In the responsibility of using BOS funds, SD Negeri Girirejo 02 has made a reporting report. This is evidenced by the existence of accountability reports on the use of BOS funds to the BOS Management Team in accordance with Technical Guidelines for National Education Minister Regulation No. 48 of 2017, includes: reports on the realization of the use of funds per source of funds, General Cash Book, Cash Support Book, Tax Support Book, Bank Support Book, along with supporting documents for evidence of disbursement of BOS funds (receipts / invoices / receipts / receipts / receipts / receipts / receipts / receipts / receipts from receipts / stores / supplier). In this regard, it can

be concluded that the internal report is as expected.

**Effectiveness Level**

The distribution of BOS funds in SD Negeri Girirejo 02 is already good, referring to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 48 Year 2017 concerning Juknis Permendiknas. This can be seen from the results of the analysis of the effectiveness of BOS fund management as measured by three indicators, namely planning, implementation, and evaluation of all indicators in the effective category. With a percentage of the total indicator of 63%. In accordance with the Ministry of National Education (2009) that, BOS fund management is said to be effective if it reaches criteria above 50%.

Indicator planning with a large percentage of 63% is in the effective category, with an effective BOS fund management plan will certainly produce a good realization. The initial step taken by schools in managing BOS funds is planning, in which there is a process of defining organizational goals, making strategies to achieve goals, and developing organizational work plan activities, which are summarized in the School Activities and Budgeting Plan in managing BOS funds.

**Table 2.** Implementation Variable Validation Results

N	Implementation Variable Validation Results						Total
	1	2	3	4	5	6	
1	1	1	1	1	1	1	6
2	1	1	1	1	1	1	6
3	0	1	1	1	0	1	4
4	0	1	0	1	1	1	4
5	1	1	1	0	0	1	4
6	1	1	1	1	1	1	6
7	0	1	0	0	0	0	1
8	1	1	0	1	1	1	5
9	0	0	0	0	0	0	0
10	1	1	1	1	1	1	6
	6	9	6	7	6	8	42
	0.78	0.68	0.68	0.81	0.78	0.90	
rx	0625	6406	0545	3125	0625	7037	
	Valid	Valid	Valid	Valid	Valid	Valid	
	d	d	d	d	d	d	
r							
tab							
el	0.60	0.60	0.60	0.60	0.60	0.60	

In the implementation indicator, the percentage of 63% is in the effective category. In efforts to implement all plans and policies made previously in the RKAS to achieve the targets of the BOS fund program that has been set.

**Table 3.** Planning Variable Validation Results

N	Planning Variable Validation Results						Total
	1	2	3	4	5	6	
1	1	1	1	1	1	1	6
2	0	1	1	1	1	1	5
3	1	1	1	1	0	1	5
4	0	1	0	1	1	1	4
5	0	1	1	0	0	1	3
6	1	1	1	1	1	1	6
7	0	1	0	0	0	0	1
8	1	1	1	1	1	1	6
9	0	0	0	0	0	0	0
10	1	1	1	1	1	1	6
	5	9	7	7	6	8	42
Rx	0.76	0.67	0.79	0.89	0.76	0.88	
y	6261	0478	4256	8764	251	5989	42
	Valid	Valid	Valid	Valid	Valid	Valid	
	d	d	d	d	d	d	
r							
tab							
el	0,60	0,60	0,60	0,60	0,60	0,60	



The evaluation indicator with a large percentage of 61% is in the effective category, showing that elementary schools are able to do everything regulated by National Technical Guidelines No. 48 of 2017.

**Table 4.** Evaluation Variable Validation Results

No	Evaluation Results		Variable Validation				Total
	1	2	3	4	5	6	
1	1	1	1	1	1	1	6
2	1	1	0	1	1	1	5
3	0	1	1	1	0	1	4
4	1	1	0	1	1	1	5
5	1	0	1	0	0	1	3
6	1	1	1	1	1	1	6
7	0	0	0	0	0	0	0
8	1	1	1	1	1	1	6
9	0	0	0	0	0	0	0
10	1	1	1	1	1	1	6
	7	7	6	7	6	8	41
	0.8	0.8	0.5	0.8	0.8	0.9	
rx	028	995	790	995	504	086	
y	04	27	49	27	79	47	
	Val	Val	Val	Val	Val	Val	
	id	id	id	id	id	id	
rate	0,6	0,6	0,6	0,6	0,6	0,6	
l	0	0	0	0	0	0	

**CONCLUSION**

Based on the results of research and discussion that has been described, it can be concluded that the Effectiveness of the Distribution of School Operational Assistance Funds (BOS) in SDN Girirejo 02, Ngablak, Magelang Regency is as follows:

The effectiveness of BOS fund management planning in SD Negeri Girirejo 02 has been successful in accordance with the indicators of success in the planning aspect, namely the timely preparation of the RKAS at the beginning of the fiscal year, the use of priority scale school needs, and the involvement of school

committees and teachers in the preparation of the RKAS.

The effectiveness aspect of the management of BOS funds in SD Negeri Girirejo 02 has not been entirely successful because in achieving indicators of success in the use of BOS funds. Among them is the process of channeling BOS Funds that are still late in disbursement. For other indicators such as the use of BOS Process funds, Bookkeeping and Administration in accordance with technical guidelines BOS Permendiknas No. 48 of 2017.

The effectiveness aspect of the SDN Girirejo 02 evaluation has not been effective because there has been no supervision from the school committee and related agencies regarding the management of BOS funds. But for evaluation, the committee has done it even though it has not been maximized.

**Effectiveness Level**

The level of effectiveness of the distribution of BOS funds in SD Negeri Girirejo 02, Kec. Ngablak, Kab. Magelang is measured based on the discussion described based on data. This can be seen from the acquisition of each indicator, which is based on planning indicators with effective criteria (63%), implementation indicators with effective criteria (63%), and evaluation indicators with effective criteria (61%). It can be concluded that the distribution of BOS SDN Girirejo 02 funds is included in the effective category with a percentage of 63%.

**SUGGESTION**

Based on the conclusions outlined above, the Effectiveness of the Distribution of School Operational Assistance (BOS) funds at SDN Girirejo 02 is suggested as follows: 1. The school together with the school committee informs parents that all students receive BOS.2. Schools are expected to be able to tell about reports on the use of BOS funds for anything so that parents know how to manage BOS funds in schools. Future studies can add to research respondents, namely the Office of Education to find out the level of school accountability / accountability vertically. 4. A training is needed in the form of technical guidance for human resources

especially BOS managers in order to work effectively and efficiently, so that they can carry out their duties according to the Technical Guidelines correctly. BOS fund managers need to be improved through further education so that BOS fund managers truly understand the implementation instructions and technical instructions about BOS and are able to understand the job descriptions of BOS managers. The Central Government (Directorate of Vocational Development, Directorate General of Secondary Education) is expected to make a simpler reporting and administration format so as to facilitate the management of BOS funds.

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