Abstract

This research was conducted at Al-Islah, Gorontalo City. The objective of this study was to analyze the effectiveness of government programs through School Operational Assistance (BOS) funds at Al-Islah School in Gorontalo City. The School Operational Assistance (BOS) Fund is used primarily to finance non-personnel expenditures for elementary and secondary education units as part of the implementation of compulsory education programs, as regulated by statutory provisions in Article 2 of Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 8 of 2020. BOS funds aim to assist with school operational costs, increase accessibility, and improve the quality of learning for students. Based on the results of the research on BOS funds at Al-Islah School, BOS funds help schools improve accessibility, specifically for all student activities and madrasah costs. In improving the quality of school learning, BOS funds are also allocated to finance teacher training, purchase learning media, conduct assessments, support student talents, and budget planning. The disbursement of BOS funds at Al-Islah School is also on schedule, but the challenge lies in the disbursement of BOS funds, which is delayed by 2-3 months, resulting in delays in reporting on BOS fund usage

Keywords: BOS Funds, Financial Reports