

Analysis of Funding Sources for PPDB Activities in Budget Management at Public Schools

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ABSTRACT

Effective financial management in public schools plays a crucial role in sustaining educational services, particularly during the implementation of student admissions, which requires efficient and accountable planning and funding. However, the diversity of funding sources and the limited financial management capacity of schools remain persistent challenges. This study aims to describe the funding practices for PPDB and analyze the strategies used by public schools to optimize various financial sources. Employing a descriptive qualitative approach, data were collected using structured questionnaires distributed to principals and treasurers of several public schools. The data were analyzed thematically and presented in visual formats. Findings indicate that the five main funding sources for PPDB activities are BOS (School Operational Support), RKAS (School Budget and Activity Plans), school committee funds, local education office support, and parents' contributions. While BOS remains the most dominant source, schools are also making efforts to diversify funding. The study concludes that multi-source funding requires transparent, collaborative, and adaptive financial governance. This research contributes to the academic discourse by highlighting the need for managerial capacity building and digital-based financial systems in order to strengthen school-level education financing and ensure equity in educational service delivery.

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INTRODUCTION

PPDB or Penerimaan Peserta Didik Baru (Student Admission) is one of the most important annual activities in the field of education, particularly at the elementary and junior high school levels. This activity is not merely an administrative process but also reflects the readiness and quality of school management (Nurjaningsih & Qonita, 2021). Through PPDB, schools introduce themselves to the community, demonstrate transparency, and ensure equitable access to education. Therefore, the PPDB process requires careful planning, trained human resources, and adequate budgetary support to ensure its smooth, fair, and compliant implementation (Badriyah & Supriyanto, 2024). Irregularities in the PPDB process can lead to negative perceptions from the community and reduce the level of trust in educational institutions (Warmanto & Arif, 2023).

PPDB involves various important activities such as scheduling, registration announcements, document collection, data verification, selection, and final results announcements. Each of these stages requires sufficient resources, whether in human resources, infrastructure, or funds (Ardiansyah et al., 2025). For example, schools need a budget to print documents, rent technological equipment, and provide refreshments for the committee (Mujayaroh & Rohmat, 2020). Without clear funding, the implementation of PPDB may not be optimal and disrupt the overall educational process. Therefore, proper and accountable financial management is necessary to ensure that this activity can be carried out efficiently and in accordance with applicable regulations (Ambarwati, 2023).

In public schools, the primary source of funding for operational activities, including PPDB, often comes from BOS or Bantuan Operasional Sekolah (School Operational Assistance) (Fatimah et al., 2024). The central government provides the BOS to each school as a form of support for the financing of basic and secondary education. However, not all PPDB activity needs can be funded through the BOS because its use is limited by technical guidelines set each year (Sari & Sari, 2023). Therefore, the management of BOS needs to be designed in a more comprehensive planning document, such as RKAS or Rencana Kegiatan dan Anggaran Sekolah (School Activities and Budget Plan), so that its implementation is on target and does not cause problems in the future (Azizah, 2022).

RKAS is a crucial document prepared by schools to guide budget allocation for the academic year (Fatimah et al., 2024). It outlines all planned activities and the corresponding funding needs, including those related to PPDB. It also serves as a primary tool to ensure transparency and accountability in financial management at the school level (Diantari et al., 2024) and as a reference for stakeholders during evaluation and oversight. However, in practice, many schools do not explicitly include PPDB activities in RKAS. This omission complicates the tracking of fund usage and hinders the accountability process (Fakhroh et al., 2024). Therefore, improving the RKAS by systematically incorporating all essential activities is necessary to strengthen school financial governance. Various obstacles arise when the implementation of PPDB is not supported by proper budget recording (Rachmawati, 2023). For example, some schools combine PPDB activities with general administrative activities or other routine activities. This leads to a lack of transparency in budget spending and has the potential to generate negative assessments from the community or supervisory agencies. Activities that are not clearly documented can also cause difficulties during audits by the education department or regional inspectorate. Therefore, Fatimah et al. (2024) emphasize the importance of each school explicitly listing PPDB activities in RKAS, along with their details.

In addition to BOS, some public schools also utilize other funding sources, such as funds from school committees or assistance from third parties. However, the utilization of these alternative funding sources is often not well documented and can lead to controversy, especially when it involves fees from students' parents (Yahya & Irwan, 2022). However, according to applicable regulations, public schools are not permitted to impose mandatory fees on parents during the PPDB process (Ramadhan & Sugiyono, 2015). This ambiguity is a major concern in education budget management, as it can tarnish the school's reputation and undermine public trust in an education system that should be free and accessible to all. The lack of research specifically addressing the sources of funding for PPDB activities in public schools is another reason why this study is important (Sari & Dewi, 2023). To date, topics related to the BOS and RKAS have been discussed more broadly within the context of improving educational quality or school-based management but have not been linked explicitly to PPDB activities (Mahyudin et al., 2022). Prasetyaningrum and Marmoah (2022) state that PPDB activities are one of the key moments in the educational calendar that must be managed professionally and in accordance with regulations, as they involve public trust and the sustainability of the teaching and learning process.

The government has made efforts to enhance financial transparency and accountability in schools through various tools such as the ARKAS application and digital reporting systems (Fajar & Sulistiawati, 2024). However, such a system alone is insufficient without the capacity for understanding and commitment from school administrators (Arinda et al., 2022). Many schools are still not optimal in preparing the RKAS, either due to human resource limitations or a lack of guidance from relevant agencies (Lestari et al., 2023). Therefore, a study on the actual practices of PPDB funding management is highly relevant to assess the effectiveness of the systems the government has established.

Furthermore, the PPDB process is the "face" of the school in the eyes of the community. If it is carried out in an orderly, transparent, and friendly manner for prospective students and parents, it will create a positive image of the school. However, if it is not well organized and the origin and use of the funds are unclear, it can create a negative perception and even potential conflict. Therefore, the aspect of budget management in the PPDB process is not merely a technical administrative matter but reflects the principles of good governance in education (Rihana & Habibi, 2024). This study aims to analyze the funding sources for the PPDB process in public schools, particularly in Karawang Regency. This study also seeks to determine to what extent PPDB activities are integrated into the RKAS and whether there is a gap between plans and practices in the field. In other words, this study not only answers "where PPDB funds come from" but also "how those funds are planned, used, and accounted for".

METHOD

This study uses a descriptive approach with qualitative methods to gain an in-depth understanding of the sources of funding used in PPDB activities at public schools in Karawang Regency. This approach was chosen because it allows researchers to explore data holistically regarding fund management practices in the real context of the school environment. The primary focus is on identifying and analyzing the sources of funds used in the implementation of PPDB, as well as how these funds are planned and accounted for (Desimarnis, 2021). The research subjects consist of school principals, teachers, or school treasurers at the elementary and junior high school levels in Karawang Regency. The subjects were selected purposively, based on the consideration that they have direct responsibility for school financial management, particularly in terms of funding PPDB activities (Rohmah et al., 2021).

The data collection technique used was a closed-ended multiple-choice questionnaire focusing on the aspects of funding sources for PPDB activities (Astra et al., 2023). The questionnaire included questions about the primary funding sources used in PPDB activities, such as BOS or Bantuan Operasional Sekolah (School Operational Assistance), RKAS or Rencana Kegiatan dan Anggaran Sekolah (School Activities and Budget Plan), school committee funds, and other relevant funding sources. Respondents were asked to select one or more funding sources that align with the conditions at their respective schools. Data collection was conducted both in person and online over two weeks to ensure optimal response rates. The questionnaire data were then analyzed descriptively by calculating the percentage of selection for each funding source, thereby providing an overview of the distribution and dominance of funding sources in the implementation of PPDB activities in public schools (Desimarnis, 2021). As shown in Table 1, the questionnaire instrument was designed to collect data on funding sources for PPDB activities in public schools in Karawang Regency.

Table 1. Research Questionnaire Instrument: Sources of Funding for PPDB Activities

Question	Answer Options
What funds are used to finance PPDB activities at your school?	BOS (School Operational Assistance) RKAS (School Activities and Budget Plan) School Committee Fund District/City Education Department Aid Parents/Guardians' Contribution Other Sources of Funding

The instrument was designed to identify various sources of funding used by schools to finance PPDB activities. Respondents were given the flexibility to select more than one funding source based on the actual conditions at their respective schools. The information obtained from this instrument is expected to provide a comprehensive overview of the funding patterns for PPDB activities, as well as assist in analyzing the extent to which each funding source contributes to supporting the admission process for new students at several public schools that are the subject of this study (Maharani et al., 2024).

RESULTS AND DISCUSSION

Effective and transparent school financial management is a key factor in supporting the quality of educational services, including strategic activities such as PPDB (Pusvitasari & Sukur, 2020). The PPDB process requires funding support that is not only sufficient but also targeted and in accordance with applicable regulations. Therefore, understanding the funding sources used in implementing PPDB is important as a basis for policy evaluation and decision-making at the school and education office levels (Ramadhan & Maryani, 2024). Various complementary funding sources generally fund PPDB activities in public schools. However, the extent of each funding source's role and how well the diversity of funding is optimized remain relevant questions to explore. In this context, mapping the funding patterns of PPDB can provide an overview of how well schools can utilize available resources and identify challenges in its implementation (Muhajirah et al., 2023).

In line with this, Eminarni et al. (2025) reveal that elementary schools have implemented various strategies to overcome obstacles in budget management and optimize their use. The involvement of all stakeholders, the use of information technology, and the improvement of human resource capacity are some of the important efforts that have been implemented (Suryaman & Trisnawati, 2025). The following presentation of results systematically describes the actual conditions related to budget planning, the implementation and management of finances, the challenges faced, and the strategies used to achieve effective and efficient financial management (Fardila et al., 2025). Specifically, Figure 1 displays questionnaire data showing the five primary funding sources used by public schools to support PPDB activities, reflecting the complexity of financial sources managed simultaneously by basic education units.

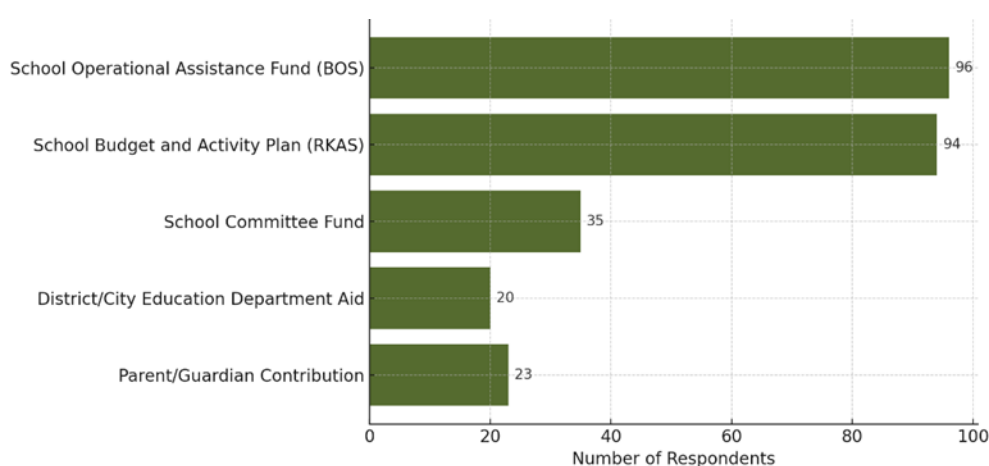


Figure 1. Primary Funding Source of Public Schools

Based on Figure 1, there are five primary sources of funding used by public schools to support PPDB activities. The most frequently mentioned funding source is BOS, which underscores that BOS funds remain the primary backbone in supporting various educational activities, including

administrative and technical processes in PPDB (Ramadhan & Maryani, 2024). RKAS is also widely used as an important guideline in managing and allocating school funds. Although it is not a direct funding source, RKAS is vital as a strategic document that encompasses all revenue sources, including BOS funds, committee funds, and others (Afifah & Nugraha, 2025). Additionally, funds from the School Committee are also frequently used, particularly to support activities not accommodated in the school's primary budget (Yahya & Irwan, 2022). Assistance funds from the District/City Education Office and donations from parents/guardians also serve as alternative sources of funding, indicating that some schools continue to seek external support to cover budget shortfalls. This finding underscores the need for diversification strategies in the management of public school financial resources to ensure that educational programs can be implemented sustainably and optimally (Eminarni et al., 2025).

This phenomenon is in line with Ayu et al. (2024), who state that the success of school financial management is not only determined by the amount of funds received, but also by the school's ability to manage various sources of funds transparently and accountably. This situation also underscores the importance of the roles of school principals, treasurers, and management teams in developing adaptive strategies, including the use of digital financial technology to enhance efficiency and transparency (Ramdhani, 2022). Therefore, a comprehensive understanding of the funding structure and strengthening financial management are key to building a resilient and competitive basic education system (Salma et al., 2025).

The high dependence of schools on BOS indicates that central government policies have a significant impact on the sustainability of school operations (Asrun et al., 2022). However, although BOS is the central pillar, the limited flexibility in its use often becomes an obstacle in managing funds creatively and responsively to actual needs on the ground. Schools must follow strict technical guidelines for the use of BOS funds, thereby limiting the scope for funding innovation (Meritasari et al., 2024). This requires schools to plan their budgets carefully and prioritize their needs.

The RKAS, as an annual financial planning document, also plays a strategic role in the school budget management system (Sari & Saputro, 2023). From the questionnaire data, it appears that almost all respondents prepare the RKAS by referring to the school's vision and mission. This indicates that most schools have recognized the importance of integrating activity plans with the institution's long-term goals (Salsadella & Pranoto, 2024). However, challenges often arise during the implementation phase, particularly when budget execution does not proceed as planned due to delays in fund disbursement or sudden changes in needs that were not accommodated in the RKAS.

The use of school committee funds also reflects the collaboration between schools and the community (Yahya & Irwan, 2022). These funds are usually obtained through mutual agreement and are used to support non-routine activities such as financing competitions, minor repairs to facilities and infrastructure, or teacher training that the BOS does not fund. The 35% percentage indicates that not all schools actively utilize committee funds, which may be due to the socioeconomic conditions of the surrounding community or a lack of communication between the school and the committee in building a shared commitment (Sulastri & Trisantoso, 2021).

The 20% contribution from the District/City Education Office indicates that some schools still have access to local government assistance (Handayani et al., 2024). However, the reality on the ground shows that not all schools receive equal treatment. This often depends on the advocacy skills of the school principal and the geographical location of the school. Schools in urban areas or near government centers tend to have easier access to this assistance compared to schools in remote areas (Hasanah, 2025). This disparity poses a challenge to achieving equitable education quality.

Contributions from parents/guardians amounting to 23% indicate that schools still depend on community participation to fund some activities (Fahrezi et al., 2025). However, this also poses a

dilemma, especially in economically disadvantaged communities. The limited ability of parents to contribute can lead to disparities between schools in developed and underdeveloped areas (Fardila et al., 2025). Therefore, affirmative policies from the government are needed to ensure that all schools have adequate resources without overly burdening the community (Toda et al., 2020). Furthermore, this data shows that the practice of managing PPDB funds in public schools is carried out by combining various sources of funding. This strategy demonstrates creativity and flexibility in managing funds. However, without a strong and accountable management system, this diversity of sources can actually cause complications in reporting and accountability (Norsiva & Suraijiah, 2024). Therefore, training and technical assistance in school accounting, document archiving, and the use of digital-based financial applications have become an urgent need (Yadi & Mursalin, 2025; Ramdan, 2024).

Previous studies have shown that the use of financial technology in schools significantly improves administrative efficiency and reporting transparency (Megawaty et al., 2021). Unfortunately, the adoption of this technology remains low, especially in areas with inadequate digital infrastructure (Koswara, 2024). Therefore, in the context of policy, local governments need to ensure that strengthening digital capacity is part of the strategy to improve school management quality, including budget allocation for training and the provision of ICT devices (Nazira et al., 2024). Finally, the participation of all stakeholders is an important element in creating an inclusive and accountable fund management system. Schools that involve committees, teachers, and even parent representatives in the budget planning and oversight process are more likely to earn public trust. This collaboration not only strengthens internal control systems but also fosters a sense of shared ownership of educational programs. Thus, good financial management should be viewed as an integral part of democratic school governance and quality-oriented educational services.

The PPDB funding approach, which integrates multiple sources of financing, reflects an adaptive dynamic at the level of primary education institutions—an area that has received limited focused attention in previous studies. This study reveals that each school develops different funding strategies based on geographic context, managerial capacity, and the level of community participation. These findings expand the understanding of the importance of flexibility and creativity in developing financial planning that responds to the actual needs of schools, especially in strategic annual activities such as PPDB. Emphasis on accountability and the strengthening of financial documentation systems emerges as a key indicator in building more resilient and responsive governance.

The implications of these findings can serve as a basis for developing a more integrated, digital, and inclusive school financial system. In the context of educational reform, this research highlights the urgency of strengthening technology-based reporting systems and developing regional policies that are more adaptive to the specific needs of educational units across diverse regions. Support in the form of digital accounting training, enhanced involvement of school committees, and expanded access to technology are long-term strategies for improving transparency and the effectiveness of education budget management. The best practices identified in this study can also be replicated to establish more contextual and sustainable national standards.

CONCLUSION

This study confirms that the management of PPDB funds in public schools requires a strategic, collaborative, and accountable approach. The questionnaire results show that schools do not rely on a single source of funding but utilize various sources such as the BOS, RKAS, committee funds, education office assistance, and parents' contributions. This diversification reflects the flexible efforts of schools to maintain the continuity of educational activities despite facing regulatory constraints, socioeconomic challenges, and uneven budget distribution. While BOS remains the backbone of funding, its limited flexibility has prompted schools to explore other sources such as committee funds

and local government assistance. However, not all schools can access these additional sources optimally, especially schools in disadvantaged areas. Therefore, fair policy support, strengthening school management capacity, and providing digital infrastructure are crucial to creating an effective, transparent, and equitable school financial system. Overall, strengthening school financial management should focus on leveraging information technology, actively involving stakeholders, and implementing oversight oriented toward public accountability. As a result, the quality of educational services, particularly in strategic processes such as PPDB, can be improved comprehensively and sustainably.

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