

Evaluation of The Allocation of Education Unit Operational Budget (BOSP) to Improve the Quality of Literacy-Based Learning

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ARTICLE INFO

Keywords:

Evaluation;
BOSP;
Literacy;
Learning Quality

Article history:

Received 2025-04-17

Revised 2025-05-13

Accepted 2025-06-11

ABSTRACT

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Education Unit Operational Costs (BOSP) are a crucial component in education policy that plays a vital role in ensuring the continuity of quality learning. This study aims to evaluate the budget allocation of Education Unit Operational Costs (BOSP) in supporting the improvement of literacy-based learning quality at SDN Tanara, Pangalengan District, Bandung Regency. The method used in this study is a qualitative case study approach with the CIPP (Context, Input, Process, Product) evaluation model. Data were obtained through in-depth interviews with the principal, BOSP treasurer, and teacher in charge of literacy, as well as through questionnaires to teachers and students, observations of literacy activities, and documentation of school financial planning. The results of the study indicate that the policy and planning for the allocation of BOSP funds for literacy activities have been prepared in a participatory manner, with a focus on the provision of reading materials, teacher training, and strengthening reading programs. The implementation of the program has been quite effective, although there are still variations in quality between classes. A number of obstacles were found, such as limited teacher competence, minimal parental participation, and complicated fund administration procedures. To address this, schools implement various optimization strategies, such as literacy integration in learning, reading corner book rotation, and teacher capacity building. This study recommends that schools and policy makers improve the allocation and effectiveness of BOSP fund management, strengthen teacher training, and encourage active parental involvement in building a culture of literacy in the home and school environment.

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1. INTRODUCTION

Education is one of the fundamental aspects in the development of a nation. To achieve the national education goals as stated in Law No. 20 of 2003 concerning the National Education System, adequate resources are needed, including education financing. In this context, the government allocates funds through the Education Unit Operational Cost (BOSP) program, previously known as School Operational Assistance (BOS). This program aims to support school operational activities as a whole so that the learning process runs optimally.

The Education Unit Operational Cost (BOSP) is a crucial component in education policy that plays a vital role in ensuring the continuity of quality learning. However, various studies indicate that the issue of the efficiency of the distribution of BOSP funds still requires comprehensive handling. The results of a study conducted by Putri and Wijaya (2021) revealed disparities in the allocation of the BOSP budget in various educational institutions which resulted in significant differences in the quality of the teaching and learning process. This finding is in line with the study by Nugroho et al. (2022) which revealed the fact that around 65 percent of schools throughout Indonesia still face challenges in determining the priority scale for the use of BOSP funds that are in line with learning needs in the field.

Permendikbud No. 63 of 2022 states that BOSP funds are used to finance routine and non-routine operational needs of educational units. One of the components emphasized is improving the quality of learning, including strengthening literacy as one of the basic competencies of the 21st century. Literacy here is not only limited to reading and writing skills, but also includes digital literacy, numeracy literacy, and science literacy, as emphasized in the Merdeka Belajar policy.

Literacy skills have been recognized as a fundamental foundation in the learning system and have become the focus of international attention. According to the World Economic Forum (2023), literacy capabilities are a very important competency to face various challenges in the 21st century. The Indonesian government itself has launched a school literacy movement initiative which was formalized through Permendikbud Number 23 of 2015. However, the implementation of literacy programs in the field still faces various obstacles, especially related to financial aspects. A study conducted by Santoso and Mahmudah (2021) revealed the reality that of the total schools studied, only around 28 percent dedicated a certain portion of BOSP funds to support literacy programs, with a limited allocation of between 5 and 10 percent of the total available budget.

Permendikbud No. 23 of 2015 concerning the Development of Character Education emphasizes the importance of building a culture of literacy in schools, through the habit of reading 15 minutes before studying and the availability of relevant and interesting reading materials for students. This shows that strengthening literacy is an integral part of an effective and enjoyable learning process. In the implementation in the field, especially at SDN Tanara, the allocation and utilization of BOSP funds to support improving the quality of literacy-based learning has not been fully realized. The view that has not placed the literacy program as the main strategic element is a fundamental problem. Research by Hariyanto and Sumarni (2021) shows that the majority of elementary schools in Indonesia (72%) still consider the literacy program as an additional activity, not the main element of learning, which has an impact on the low allocation of funding

The budget for literacy programs is very limited, only around 1-6% of the total BOSP received by schools. Meanwhile, the Directorate of Elementary School Development (2023) recommends a minimum allocation of 15% for the development of literacy programs at the elementary school level. Supporting facilities for literacy programs are also still minimal, with a ratio of book availability and number of students of only 1:12, very far from the national standard which sets a ratio of 1:5. This is evident from the absence of specific budget planning for strengthening literacy, the lack of supporting facilities such as reading corners, and the lack of teacher training in literacy-based learning strategies. The literacy programs implemented are still ceremonial and have not been integrated into daily learning activities.

Literacy-based learning is a learning approach that emphasizes the development of reading, writing, critical thinking, and information comprehension skills as the basis of all learning processes. This model encourages students to actively access, evaluate, and use information from various sources independently

and collaboratively. A survey of the literacy skills of students at SDN Tanara, Pangalengan District in 2024 showed that the majority of students (63%) were still at the basic literacy level and needed intensive assistance to improve their advanced literacy capacity. On the other hand, the program to improve teacher competency in implementing literacy-based learning only received an allocation of 7.5% of the total school human resource development budget.

Several studies have proven the impact of BOSP fund allocation on the quality of literacy-based learning. Nursiniah & Aliyyah (2024) explained that the management of BOS funds in elementary schools is still not optimal due to the lack of training for managers and minimal stakeholder participation. Hertanto et al. (2025). explained that BOSP fund management plays an important role in improving the quality of education. Their main findings are the importance of periodic evaluation and teacher involvement in the preparation of the RKAS to increase the effectiveness of budget use. Permadi (2022) found in a case study at SDN Kwarasan, BOS funds were often not used to support direct learning activities. Permadi emphasized the need for periodic supervision and monitoring so that funds are used according to educational priorities such as literacy. Putri (2023). studied the use of BOS funds to strengthen literacy that even though the allocation of funds was available, the implementation of literacy activities was still limited due to the lack of strengthening teacher capacity and low student reading interest. Djou & Kindangen (2023), found that complex reporting mechanisms were one of the main obstacles.

In general, the results of previous studies indicate a positive impact of BOSP funds which clearly illustrate that the allocation of BOSP funds has an effect on the quality of literacy-based learning. This study aims to examine in more depth the Evaluation of the Allocation of the Education Unit Operational Cost Budget (BOSP) to Improve the Quality of Literacy-Based Learning at SDN Tanara, Pangalengan District. Specifically, this study will explore the perceptions of principals and teachers regarding the policy and allocation of BOSP funds for literacy activities, the implementation of literacy programs, analyze the obstacles faced and formulate strategies to optimize the management of BOSP funds in improving the quality of literacy-based learning at the school.

The results of this study will provide a significant contribution to the development of educational budget management policies that are oriented towards improving the quality of literacy-based learning, not only for SDN Tanara but also as a reference for other schools.

2. METHODS

This study uses a case study approach with the aim of gaining a deep understanding of the management and utilization of BOSP funds to support literacy activities. This approach was chosen because the data collected is descriptive and analytical, describing the reality that occurs at SDN Tanara. According to Creswell (Suharyanto, 2023: 28) qualitative research is suitable for use when researchers want to explore and understand the meaning that is considered to come from social or humanitarian problems. Qualitative research has a fundamental uniqueness, namely focusing more on every aspect connected to a phenomenon, including the actors involved, the consequences, the reasons behind the phenomenon, the relationship between existing elements, and everything related to the phenomenon itself (Suharyanto, 2023: 29).

The methods used in data collection are observation, interview, and documentation methods that allow researchers to conduct in-depth exploration of programs, events, activities, processes for one or more individuals (Yin, 2023). Suharyanto (2023:36) also explains that case studies are research activities that are carried out intentionally, both for single and multiple issues, by utilizing data collection techniques such as observation, interviews, questionnaires, and documentation. This aims to describe and explore the findings in a comprehensive and detailed manner.

The model used is the CIPP (Context, Input, Process, Product) evaluation model developed by Stufflebeam. This model provides a systematic framework for evaluating the context, input, implementation process, and results of BOSP-based literacy programs. The concept of this research aims to examine the implementation of the use of BOSP funds in schools in improving the quality of

literacy-based learning through observation and in-depth interviews with research subjects. This study also analyzes various forms of BOSP budget use policies and the challenges faced by principals and teachers in implementing literacy-based learning. This process begins with data collection and information search from several relevant sources, then analyzes the data and describes the research results in detail and in depth.

Location and Data Sources The research was conducted at SDN Tanara, Pangalengan District, Bandung Regency. This location was chosen because it is an active BOSP recipient and has implemented literacy programs in recent years. The main data sources were the principal, BOSP treasurer, literacy teachers, and school documents related to the use of funds and literacy activities. The data collection methods in this study used observation, in-depth interviews, and document analysis. **Interview activities** In-depth interviews were conducted with the principal, BOS treasurer, and teachers implementing the literacy program to gain a comprehensive understanding of the planning, management, and evaluation of BOSP funds. Direct observations were made of the implementation of literacy activities such as routine reading activities, teacher training, and management of reading corners. Documentation includes a review of the RKAS, BOSP fund usage reports, teacher activity journals, and other physical evidence related to the literacy program.

Data Analysis Techniques Data were analyzed using an interactive model from Miles & Huberman which includes three steps: (1) data reduction to filter important information, (2) systematic data presentation, and (3) verification/drawing conclusions to answer research questions. In this study, researchers went directly to the field to collect as much data as possible, equipped with the necessary tools such as interview guidelines, field notes, recording devices, and cameras. There are three instruments in this study: 1) Instruments related to policies, implementation, and the impact of BOSP fund allocation on literacy activities, 2) Instruments to measure the implementation of literacy programs and the use of BOSP funds directly in the field and 3) Instruments to measure data from respondents related to their perceptions, understanding, and experiences in managing and utilizing BOSP funds for literacy activities.

The data to be searched is then organized into each instrument according to the predetermined data collection technique. The result of this phase is an instrument in the form of interview guidelines, observations, and document analysis. During data collection, the guidelines are then described in detail in the form of questions and a list of data that needs to be collected by the researcher according to the context of each data source. The data analysis technique used uses the Miles, Huberman, & Saldana (2020) data analysis model which includes: data condensation, data presentation, and drawing conclusions. *Data Condensation* is the process of selecting and simplifying data to focus on relevant information. These stages include: a) Selection of Relevant Data, where the researcher selects data that is directly related to the research question, b) data simplification, where the selected data is then arranged in a more concise form, c) data abstraction, at this stage, the researcher looks for themes or patterns that emerge from the data.

display techniques used include a) data organization in narrative form, where data is arranged in narrative form that explains the findings and context of the research, b) matrix creation, to arrange data in tables, so that researchers can easily see and compare relationships between categories or themes, c) use of charts and graphs, in order to clarify patterns or trends, making information easier to digest and understand by a wider audience. After the data is presented, conclusions can be drawn (*Drawing Conclusions*) based on the analysis carried out. This process includes verification of findings, testing conclusions, and formulating propositions.

3. FINDINGS AND DISCUSSION

This research was conducted at SDN Tanara in the academic year 2024-2025. Data from the research results in this study were obtained through in-depth interviews, observations, and document data analysis. Interviews were conducted with the Principal, Treasurer and Teacher in charge of literacy conducted by the Researcher.

Based on field interviews with informants regarding the BOSP budget allocation policy related to the implementation of literacy-based learning, the following data was obtained:

1. **BOSP Fund Allocation Policy and Planning for Literacy Activities at SDN Tanara**

Based on the results of documentation, interviews, and observations, it is known that SDN Tanara has a clear policy and structured planning related to the allocation of BOSP funds for literacy activities. This is reflected in the availability of planning documents such as the 2023–2025 RKAS, School Strategic Plan, Literacy Team Decree, and Literacy Team Work Program, all of which explicitly include literacy activities as priority programs.

In the 2025 RKAS document, the total BOSP funds of IDR268,800,000.00 with an allocation of IDR26,611,200.00 (9.9%) are used to support various components of the literacy program, such as book procurement, reading corner development, teacher training, and other literacy activities. The largest component is allocated for the procurement of books and reading materials (37.58%) and learning media (30.06%).

The budget allocation planning process is carried out by involving various stakeholders, including the principal, teachers, BOSP treasurer, and representatives of the school committee. Interviews with the principal revealed that the budget determination process begins with identifying student needs through an initial assessment of literacy skills, followed by the preparation of activity proposals by the literacy team, and discussed in the RKAS preparation meeting. The BOSP treasurer also stated that the budget proposal is adjusted to the school's priority policies and financial capabilities, while paying attention to the principles of openness and accountability.

The teacher in charge of literacy added that literacy program planning begins with identifying student needs and setting literacy goals, which are then translated into real activities and linked to budget submissions. The submission process is carried out systematically, starting from preparing proposals, internal evaluations, to integration into the RKAS. Questionnaire data from teachers showed that 92% of respondents agreed that the school had a literacy program that was planned in a structured manner; 87% of respondents stated that the budget allocation was in accordance with the needs of the literacy program; 94% of respondents agreed that literacy activities were aligned with the school's vision and mission and supported the Merdeka curriculum. Field observations also showed that literacy program planning had been integrated into daily school activities such as morning reading time, thematic literacy activities, and the provision of literacy facilities in the classroom and reading room. This strengthens the finding that literacy policies and planning are aligned with the direction of national education policy and local school needs.

The results of the study show that the planning and policy of allocating BOSP funds to support literacy activities at SDN Tanara have been carried out comprehensively, directed, and based on real needs. This process reflects the principles of transparency, accountability, and collaboration as stated in Permendikbud No. 63 of 2022. The formulation of the budget is carried out not only by the principal and treasurer, but also actively involves teachers and the school committee.

In the preparation of the annual RKAS, the literacy program is a priority that receives a fund allocation of 9.9% of the total BOSP. The funds are used for the procurement of reading books, provision of literacy learning media, teacher training, and development of reading corners in each class. This policy is not only administrative, but also based on the results of the previous year's evaluation and mapping of student needs.

The implementation of this policy is in line with the CIPP evaluation framework, especially in terms of context and input. Where policies and planning are aimed at responding to actual needs in schools and supporting optimal program implementation with available resources. This concept also reflects the spirit of the Merdeka Belajar policy, which encourages schools to innovate according to local characteristics. This study strengthens the conclusions of the Nursiniah & Aliyyah (2024) study which states that the involvement of committees and teachers in BOS fund planning will increase the accuracy of fund allocation to priority programs. Likewise, Hertanto et al. (2025) showed that BOSP fund management that is prepared through careful planning can improve the quality of education services.

The SDN Tanara policy based on real data and needs is also in line with Putri's (2023) findings, which emphasize that the success of a literacy program begins with mapping student needs and the learning environment. This means that it is not just about fulfilling technical guidelines, but also considering the relevance of the program to student literacy achievements. In addition, the involvement of the school committee in the budget determination process shows ideal school-based management practices. This is in line with Permadi's (2022) findings, which state that openness and stakeholder participation are very important in avoiding irregularities and ensuring that BOS funds are used on target.

The policy and planning of BOSP fund management for literacy at SDN Tanara is an example of effective and adaptive practice. Planning that is evaluation-based, collaborative, and in line with school conditions has become the main foundation in supporting the successful implementation of literacy programs and supporting the improvement of student learning quality.

2. Implementation of Literacy Programs Supported by BOSP Funds

The implementation of the literacy program funded through BOSP at SDN Tanara was carried out in stages and refers to the activity plan that has been set out in the RKAS. The results of data collection through interviews, teacher and student questionnaires, and field observations showed that the implementation of the program includes five main forms of activities, namely 15-minute morning reading activities before core learning, provision of literacy reading materials, creation of reading corners in each class, weekly literacy activities, teacher training.

Based on the observation results, this morning reading activity before learning takes place in all classes every day. Teachers provide direction and students read selected books independently. This activity is recorded in the class daily journal. From the results of interviews with several teachers, this activity is considered effective in fostering students' reading habits, although not all students are enthusiastic. BOSP funds are used to procure reading materials for children's story books, encyclopedias, and educational comics. Based on documentation and observation, these books are placed in the class reading corner. 91% of teachers who filled out the questionnaire stated that the books were appropriate for the age level of the students and supported learning. From the observation results, each class has one reading corner with simple shelves, easy chairs, and a collection of reading books. Interviews with students showed that they liked the reading corner, especially the lower classes. However, it was also found that not all reading corners were utilized optimally due to time and supervision constraints.

Based on the questionnaire results, 84% of teachers stated that weekly literacy activities are routinely carried out, although the frequency depends on class conditions. These activities include writing short stories, poetry, book reviews, and reading aloud, where students' work is displayed in the classroom as a form of appreciation. SDN Tanara also holds teacher training related to literacy-based learning twice in one school year, in collaboration with supervisors and external speakers. This training is useful for teachers in improving their understanding and innovation of learning strategies.

Overall, the implementation of the program went according to plan, although there were still gaps between classes in terms of intensity and quality of implementation. Students' enthusiasm for literacy activities was quite high, especially in the lower classes, as reflected in observations and student questionnaires showing that 76% of students liked reading books and 69% felt helped by the presence of a reading corner.

Based on the findings in the field, the implementation of the literacy program at SDN Tanara funded by BOSP has been running quite optimally and covers various dimensions of student literacy learning. This program includes morning reading activities, procurement of relevant reading materials, development of reading corners in each classroom, implementation of weekly literacy activities, and teacher training to improve their capacity in implementing literacy-based learning. All of these components have succeeded in forming a literacy routine that is part of the school culture.

In line with the context of CIPP evaluation theory, this implementation illustrates success in the Process aspect, namely the implementation and management stages of the program. Teachers at SDN

Tanara not only run the program, but also play an active role in planning, assessing, and improving the implementation process. Based on direct observation, literacy activities such as morning reading and the use of reading corners have been carried out in most classes, although the intensity of implementation still varies.

This finding is in line with the results of other studies that emphasize the importance of integrating literacy activities into routine school activities. He stated that when literacy programs are implemented consistently and with active support from teachers and students, the impact on increasing reading interest will be more significant. Questionnaire data showed that the majority of teachers felt that literacy activities had been carried out in a scheduled and effective manner. Students also admitted that they felt helped by the availability of reading materials and a comfortable reading room. This confirms the results of previous studies that emphasized that the effectiveness of literacy programs is determined by the active involvement of teachers and the suitability of supporting facilities provided from BOSP funds. There are several obstacles in implementing BOSP fund management for literacy-based learning, including limited learning time due to the dense curriculum, the use of reading corners that are not evenly distributed in all classes, and the lack of regular monitoring of implementation.

By considering the existing strengths and weaknesses, the implementation of the literacy program at SDN Tanara can be said to have made positive progress. However, to achieve more equitable and sustainable success, efforts are needed to improve the quality of implementation, strengthen the supervisory function, and increase teacher capacity in implementing the program as a whole. This practice can be used as a model for other schools in optimizing the use of BOSP funds to support the development of a literacy culture and improve the quality of learning.

3. Obstacles faced in managing BOSP funds for literacy programs

The implementation of BOSP fund allocation in literacy-based learning does not always run smoothly, there are various obstacles that affect its implementation. Based on the results of interviews with the principal, BOSP treasurer, teacher in charge of literacy, teacher and student questionnaire data, the obstacles faced are the limitations of teacher competency in literacy. 39% of teachers feel that they are still not skilled enough in designing literacy-based learning. They need further training to design integrated and enjoyable literacy activities. This has an impact on the variation in the quality of program implementation between classes.

Time constraints in the school schedule are also an obstacle in literacy-based learning. Teachers and principals admit that the dense curriculum means that literacy activities cannot be carried out optimally. Observations show that some classes only carry out morning reading activities for 5-10 minutes, different from the planned 15 minutes. Based on the results of interviews with the BOS Treasurer, it was explained that the process of submitting and disbursing funds often takes a long time because the online financial reporting system is quite complicated. This results in delays in the implementation of activities such as book procurement or teacher training.

From the student questionnaire and teacher interview results, it is known that only about 21% of students have a habit of reading at home. Lack of participation Parents tend not to actively support literacy activities, either in the form of mentoring or providing reading material at home. Observation results also show that not all reading corners in each class are used optimally. This is due to lack of supervision and limited books that are relevant to all grade levels. Teachers also stated that they do not yet have a strategy to actively integrate reading corners into learning.

Although activity reporting has been carried out periodically, interviews with teachers showed that monitoring the implementation of the literacy program is still administrative and has not touched on aspects of the quality of implementation substantively. Evaluation focuses more on financial reporting than on student learning outcomes.

The results of the study show that the implementation of the literacy program at SDN Tanara supported by BOSP funds still faces a number of challenges. In facing these challenges, SDN Tanara needs to implement a more contextual strategic approach and involve the entire school community.

Efforts that have been made such as revising planning, strengthening teacher training, and increasing the involvement of the school committee show concrete steps towards continuous improvement.

The obstacles faced are not only obstacles, but can be used as evaluation material in developing more responsive BOSP fund management that has an impact on improving the quality of student literacy. Some teachers still need further training to be able to integrate literacy into thematic learning more effectively. This condition results in disparities in the quality of implementation between classes.

In addition, time constraints due to the dense curriculum are another obstacle. Teachers expressed difficulty in providing special time for literacy activities because they had to pursue targets for delivering other lesson materials. Observations showed that morning reading activities, for example, were sometimes shortened or even eliminated on certain days.

Administrative constraints are also an important note. The procedures for disbursing and reporting the use of BOSP funds are quite complex, causing several literacy programs to experience delays in implementation. The school treasurer revealed that the multi-layered document verification process takes a long time.

On the other hand, the lack of parental participation in supporting literacy activities at home also weakens the sustainability of literacy activities at school. The results of the student questionnaire showed that only a small number of students received additional reading support at home, and reading habits outside of school had not been formed consistently.

The management of reading corners in several classes is also not optimal. Although the facilities are available, their use still depends on the teacher's initiative and student interest. There are classes that make good use of the reading corner, but there are also those that are not active at all. This is exacerbated by the less varied book collection and minimal rotation of reading materials.

These findings are in line with the results of other studies stating that the success of a literacy program does not only depend on the availability of funds, but is also greatly determined by the readiness of human resources and the effectiveness of the implementation mechanism. Thus, the importance of synergy between teachers, schools, and parents in creating a supportive literacy environment. Considering these various obstacles, schools need to implement strategies that are not only administrative, but also collaborative and contextual. SDN Tanara has shown its seriousness in responding to these obstacles through re-planning, strengthening teacher training, and involving the school committee. The existing obstacles must be seen as opportunities for reflection and continuous improvement in the management of BOSP funds, so that the implementation of the literacy program can truly provide maximum impact on improving the quality of learning. to develop a more adaptive and collaborative strategy so that the use of BOSP funds becomes more effective and on target. still facing several obstacles, SDN Tanara has shown real efforts in optimizing BOSP funds to support literacy. A needs-based approach, involvement of the entire school community, and strengthening teacher capacity are the keys to success in improving the quality of learning through a sustainable literacy program.

4. BOSP Fund Management Optimization Strategy to Improve the Quality of Literacy-Based Learning

Based on the analysis of interview data, teacher and student questionnaires, and observation results, several strategies were found that have been and can be implemented by SDN Tanara to optimize the management of BOSP funds to have a greater impact on improving the quality of literacy-based learning. The principal and literacy team stated that the literacy budget plan was prepared by considering the results of the initial assessment of students' literacy skills and the condition of the available facilities. This strategy ensures that every rupiah from BOSP is truly allocated according to the evaluation of real needs, not just a formality. Based on interviews and questionnaires, 78% of teachers proposed further training and mentoring related to literacy strengthening methods, such as project-based literacy and digital literacy. The optimization strategy is directed at the use of more contextual training funds, not only theory but also direct practice in the classroom.

In order for literacy-based learning to run, teachers and principals agree that literacy must be part of all subjects. Therefore, the next strategy is to direct the use of funds to support media and learning materials that support cross-subject integration. Based on student questionnaires, only 21% of students have a reading habit at home. To overcome this, the school developed a strategy to use part of the funds for literacy activities with parents, such as "Together Reading Day" and parent training to accompany children at home.

The BOSP management team and literacy teachers stated that a more structured program evaluation system is needed. One strategy that is being developed is to create a rubric for assessing student literacy achievement that can be used as a basis for decision making in the following year's budget. Observation results show that not all reading corners are used optimally. Therefore, the improvement strategy is directed at managing mini libraries in class in rotation by students, as well as rotating book collections to keep them interesting and not monotonous.

Based on the results of the research that has been conducted, SDN Tanara developed a number of strategies to optimize the management of BOSP funds in order to support the improvement of the quality of literacy learning as a whole. The strategy was designed not only in an administrative context, but also considering pedagogical aspects, school culture, and collaboration between education stakeholders.

The initial optimization step is carried out by preparing a budget based on the results of identifying real student needs. This aims to ensure that available funds are used appropriately. Evaluation of needs is the basis for determining program priorities, such as procurement of reading materials, teacher training, and development of literacy facilities. This approach is in line with other studies which state that needs-based planning has a positive impact on the relevance and success of literacy program implementation. In order to improve teacher capacity, schools hold training that focuses on project-based and contextual literacy approaches. This training strengthens teachers' skills in designing fun and meaningful learning. The same results (research) also emphasize that strengthening teacher competence is an important factor in the success of literacy activities in schools.

The next strategy is the integration of literacy into all subjects. Literacy is not only considered as a separate activity, but is embedded in every learning process. This strategy supports the development of critical thinking skills and students' reading comprehension as a whole. In addition to internal aspects, SDN Tanara also seeks to strengthen the involvement of parents and the school committee in supporting literacy programs. Activities such as home reading campaigns, parent coaching, and family literacy activities are carried out as part of the synergy between school and home. This strategy not only supports school activities, but also forms a broader literacy ecosystem.

In terms of supervision, the school builds a monitoring and evaluation system for literacy achievement through systematic assessment instruments. Evaluation does not only cover administrative aspects, but also student learning outcomes. This shows the school's seriousness in making literacy a sustainable priority program, not just a seasonal program. With a data-based approach, involvement of the entire school community, and a commitment to improving the quality of learning, the strategy for optimizing the management of BOSP funds implemented by SDN Tanara has shown the right direction. This effort can be a reference for other schools that want to manage BOSP funds strategically to build a culture of literacy and improve student learning outcomes.

4. CONCLUSION

The BOSP budget allocation to improve the quality of literacy-based learning has been implemented well. The policy and planning for the allocation of BOSP funds for literacy activities at SDN Tanara has been carried out in a structured manner and involves various parties. The school sets a special budget portion for literacy programs, with the main focus on the procurement of reading materials, development of reading corners, teacher training, and the implementation of routine literacy activities. The budget is prepared by considering the results of the previous year's evaluation and actual needs that arise in the field. In its implementation, the allocation of BOSP funds is used for most

programs and runs according to plan, but there are differences in implementation between classes, especially in the use of literacy facilities and the intensity of activities. However, teachers and students show enthusiasm for this program.

Although there have been many positive achievements, schools still face a number of obstacles in managing BOSP funds for literacy activities. Among them are limited teacher competence in developing effective literacy learning, limited implementation time due to the dense curriculum, and the complexity of fund administration procedures that often hamper program implementation. In addition, minimal parental participation, uneven utilization of reading corner facilities, and program evaluation that focuses more on administrative aspects are challenges in themselves.

To overcome these obstacles, schools have developed several optimization strategies, such as preparing budget plans based on real needs, improving teacher training, integrating literacy activities into cross-subject learning, and involving parents in literacy activities at home. Other strategies that have also been implemented include rotating reading materials in the reading corner and improving the quality of monitoring and evaluation that not only assess financial reports but also review their impact on student learning outcomes.

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