

## Analysis of the Use of BOS Funds in Creating Effective Schools (Case Study at SDN Palipurna)

Suharyanto H. Soro<sup>1</sup>, Dini Astuti<sup>2</sup>, Cucu Juhariah<sup>3</sup>

<sup>1</sup> Universitas Islam Nusantara; [suharyantosoro@gmail.com](mailto:suharyantosoro@gmail.com)

<sup>2</sup> Universitas Islam Nusantara; [astutidini546@gmail.com](mailto:astutidini546@gmail.com)

<sup>3</sup> Universitas Islam Nusantara; [juhariahcucu80@gmail.com](mailto:juhariahcucu80@gmail.com)

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### ARTICLE INFO

#### Keywords:

Dana BOS;  
Effective school;  
Financial management

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#### Article history:

Received 2025-04-18

Revised 2025-05-13

Accepted 2025-06-11

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### ABSTRACT

The use of fund (money) at school is still a problem for its management. One of the function of fund is to support the school financial so that can be reached the aim of those schools. The focus of the research includes planning, implementation, evaluation, and follow-up of Dana BOS usage. This study aims to analyze the utilization of School Operational Assistance Fund (Dana BOS) in realizing effective schools at SDN Palipurna, Ibun District, Bandung Regency. This study employs a qualitative method with a case study approach. Data were collected through interviews, observations, and documentation, and analyzed descriptively. The results indicated that the planning of Dana BOS is conducted participatively and oriented towards improving the quality of learning. The implementation of Dana BOS follows the planned priorities, focusing on the development of infrastructure and learning activities. Evaluation is carried out periodically involving the school committee and community to ensure transparency and accountability. The follow-up on evaluation results is used as a basis for improving the management of Dana BOS to be more effective and efficient. Thus, the management of Dana BOS at SDN Palipurna positively contributes to realizing an effective and quality school.

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### Corresponding Author:

Suharyanto H. Suro

Universitas Islam Nusantara; [suharyantosoro@gmail.com](mailto:suharyantosoro@gmail.com)

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## 1. INTRODUCTION

Education is the main foundation for sustainable national development. In an effort to educate the nation's life as mandated in the Preamble to the 1945 Constitution of the Republic of Indonesia, the state has the responsibility to provide quality, equitable, and affordable education for all citizens. To achieve this goal, effective management of educational resources is needed, one of which is in the form of proportional and targeted educational financing.

As a form of state commitment in guaranteeing the financing of primary and secondary education, the government launched the School Operational Assistance (BOS) program since 2005. BOS funds are designed as part of the education decentralization strategy to help with school operational costs, reduce the burden of education costs for students, and support the implementation of a quality learning process. Since then, BOS has become one of the main sources of funding for schools in Indonesia, especially public schools at the elementary and junior high school levels.

The legal basis for the implementation of BOS is contained in a number of important regulations. One of them is Permendikbudristek Number 63 of 2022 concerning Technical Instructions for the Management of Operational Assistance Funds for Education Units (BOSP), which regulates the principles of transparency, accountability, and efficiency of fund use. In addition, Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning Education Funding states that the central and regional governments are responsible for financing basic education as part of basic public services. Thus, the use of BOS funds is not only administrative, but also strategic because it concerns efforts to improve the quality of education services.

However, in practice, the management of BOS funds still faces various challenges. Several schools have not fully managed the funds effectively due to limited human resource capacity, weak data-based planning systems, and lack of participation from related parties such as school committees and parents of students. As a result, BOS funds, which should be a driver of progress, are only used to finance administrative routines without making a significant contribution to improving the quality of learning.

Effective schools are run based on government regulations by considering the context of each region. Each educational unit has its own characteristics both in terms of local content curriculum and the internal elements of the school itself. Effective schools are the goal and hope of every country. This is because the process and implementation of school activities are carried out with maturity both in terms of facilities and infrastructure, human resources and financing carried out by the educational unit. In other words, an effective school is a school that has a number of advantages and achieves superior accreditation.

On the other hand, the concept of effective schools is one of the important benchmarks in assessing the success of an educational unit in utilizing available resources, including BOS funds. Effective schools are generally characterized by indicators such as strong principal leadership, positive academic culture, parental involvement, professional teacher quality, and the availability of adequate learning facilities. To achieve all of this, synergy is needed between strategic planning, wise use of funds, and continuous evaluation. Therefore, the use of BOS funds cannot be separated from its role in supporting the achievement of effective school indicators.

In the local context, SDN Palipurna as one of the public elementary schools in the [mention district/city] area, annually receives an allocation of BOS funds according to the number of students. This school has great potential to become an effective school, in terms of the condition of the teachers,

facilities and infrastructure, and community support. However, until now, there have not been many studies that have in-depth evaluated how BOS funds are used in this school, to what extent they contribute to the indicators of effective schools, and the obstacles that may hinder the optimal use of these funds.

Several previous studies reinforce the urgency of this study. Research by Sari (2019) shows that good management of BOS funds at SDN Metro Barat can improve students' learning comfort through the provision of learning facilities according to their needs. Meanwhile, research by Ramadhan and Kurniawati (2021) found that the effectiveness of BOS fund use is greatly influenced by the managerial capacity of the principal and the active participation of the school committee in program planning and evaluation. Wulandari's research (2022) added that schools that prepare RKAS based on actual needs data are better able to achieve learning targets than schools that simply copy documents from the previous year. These findings confirm that BOS funds can be a lever if managed in a participatory and needs-based manner.

However, although there have been many similar studies, contextual studies are still needed, especially case studies in schools that have not received much academic attention. SDN Palipurna is an example of a school that is worthy of being the object of study because it is located in an area with diverse socio-economic conditions, but has a high commitment to developing the quality of education. Through this study, it is hoped that a comprehensive understanding can be obtained about how BOS funds are used, to what extent their implementation supports the characteristics of effective schools, and what obstacles are faced by schools in the process.

Thus, this research is important to be conducted to answer the challenges of BOS fund management at the education unit level, as well as to provide input for policy makers and stakeholders in formulating more adaptive and equitable education finance policies. This research is also expected to be a practical reference for other schools in optimizing the use of BOS funds as an instrument to realize effective, efficient, and competitive schools.

## 2. METHODS

This study uses a case study approach. From a social science perspective, this approach is categorized as qualitative research. This study produces descriptive data in the form of a general description of the results of the study entitled " Analysis of the Use of BOS Funds in Creating Effective Schools ". The problems that will be discussed are related to the quality of education through the implementation of school financing management, so that the problems that are being and will be discussed are current problems and are currently occurring or actual.

The case study approach is defined as a scientific activity carried out consciously on both single and multiple problems using observation data collection methods, interviews, questionnaires, and documentation or the like so that they can describe and exploit the findings comprehensively and in depth (Suharyanto H. Soro, 2023). Researchers take samples or respondents purposively . The samples selected in the study are used as primary sources and will then be analyzed according to the research objectives.

In this study, the data obtained will be processed according to the demands of the qualitative descriptive method, namely starting with data collection through interviews and observations. From these data, we can draw conclusions by providing a clear picture of the improvement of student character in the implementation of school culture climate management in two different schools. To obtain the data and information needed in the study, the researcher determines the data collection method that is in accordance with the problems to be studied. There are three methods used in data collection in this study, namely as follows:

1. Observation is a direct observation carried out by researchers to understand the social and cultural context in the school environment that is the location of the research.

2. In-depth interviews, which aim to explore in-depth information from selected participants regarding experiences, perspectives and phenomena that occurred before and after the cultural climate management program was implemented.

3. Document analysis is the process of analyzing previously owned documents, these documents include written texts from interviews, video images and so on.

The data collection method is carried out sequentially starting with conducting field observations to the documentation stage. In this context, the observation referred to is participatory observation, namely the researcher is directly and actively involved in collecting the required data. Furthermore, the researcher conducts in-depth interviews with respondents. Before the interview is conducted, the researcher makes an agreement with the respondents about the place, time, and topic that will be the interview. The last is the documentation method which aims to find out about the procedures, norms, and policies carried out by the school in order to use school operational funds.

The research instruments used are open-ended questionnaires, data collection from existing written documents and sources, and measuring instruments for certain variables. In this study, data credibility checking can be done using triangulation techniques, member checking, and peer discussions. Triangulation used in this study includes triangulation of data collection techniques or methods and triangulation of data sources. Triangulation is a data validity checking technique that utilizes something else. Outside of the data for checking purposes or as a comparison to the data. The most widely used triangulation technique is checking through other sources. Denzin distinguishes four types of triangulation as checking techniques that utilize the use of sources, methods, investigations, and theories..

### 3. FINDINGS AND DISCUSSION

This research was conducted at SD Negeri Palipurna , a state elementary school under the auspices of the Bandung Regency Education Office. This school is located in Palipurna Village, Ibun District, Bandung Regency, West Java Province . The Ibun District area is an area with hilly topography and most of its area is used for agricultural and plantation activities. Access to the school location is quite challenging, because it is located in a suburban area far from the center of the sub-district, with roads that are still partly village roads and narrow alleys.

Palipurna Village itself is a village where the majority of the population works as farmers, farm laborers, or informal workers. Although it is classified as an area with economic limitations, the people in Palipurna Village have a high spirit in supporting their children's education. This is reflected in the enthusiasm of parents in participating in school activities, such as committee meetings, community service, and joint religious activities. A strong social environment and values of mutual cooperation that are still maintained are important social capital for the sustainability of education at SDN Palipurna.

SDN Palipurna was established in the 1980s and has become one of the educational institutions relied upon by the surrounding community. This school has six grade levels, from grade I to grade VI, and one study group per grade. The total number of students per last school year reached approximately 120 students, with a student-teacher ratio that is quite ideal for more intensive learning. There are approximately 10 educators and education staff, including the principal, class teachers, religious teachers, sports teachers, and administrative staff.

In terms of facilities and infrastructure, SDN Palipurna has facilities that are considered adequate although not perfect. There are 6 permanent classrooms, 1 teacher's room, 1 principal's room, 1 small library room, and 1 UKS room. The school also has a multifunctional yard as a place for ceremonies, sports, and other outdoor activities. The availability of learning facilities such as tables, chairs, whiteboards, and teaching aids is still limited and most of them are the result of procurement through

BOS Funds. In recent years, the school has also begun implementing a cleanliness and greening program by involving students in routine Clean Friday activities and environmental love movements.

To carry out its educational tasks and functions, SDN Palipurna has a vision and mission that are the basis for the direction of school development. The vision of SDN Palipurna is:

"To create students who have noble morals, are intelligent, have environmental insight, and have Pancasila character."

This vision illustrates the school's hope to create graduates who are not only superior in academic achievement, but also have noble personalities, love for the homeland, and care about the environment. This vision is in line with the national education policy that emphasizes the formation of the Pancasila student profile.

To achieve this vision, the school has formulated several missions as follows:

1. Instilling religious and moral values through habitual activities such as Dhuha prayer, reading prayers together, and reciting the Qur'an.
2. Organizing active, creative, effective, and enjoyable learning (PAKEM) to improve student learning outcomes.
3. Encourage and facilitate student participation in various academic and non-academic competition activities at the sub-district and district levels.
4. Creating a clean, green and healthy school environment through the Adiwiyata program and environmental preservation.
5. Developing a culture of discipline, tolerance, responsibility, and cooperation among school residents.
6. Improving teacher competence through training, KKG, and the use of varied learning resources.

In carrying out operational and learning activities, SDN Palipurna is highly dependent on the allocation of BOS Funds received annually. These funds are the backbone of financing various school needs, ranging from procurement of stationery, repair of facilities, teacher training, to financing student activities. Therefore, the management of BOS funds effectively, efficiently, and accountably greatly influences the quality of educational services at this school.

Through this background, SDN Palipurna was chosen as the research location because it represents the characteristics of elementary schools in rural areas that are trying to improve the effectiveness of education services through optimizing the use of BOS funds. This study is expected to provide a real picture of how the management of BOS funds at the elementary education unit level has an impact on the achievement of effective school indicators, as well as being input in the preparation of policies to improve the quality of schools in remote areas.

The implementation of educational financing management at SDN Palipurna shows a systematic effort to improve the quality of learning through the PDCA (Plan-Do-Check-Act) approach. At the planning stage (Plan), the school has prepared an education budget in a participatory manner, although direct involvement from parents and students is still not optimal. The preparation of the School Work Plan and Budget (RKAS) is carried out by considering the needs of expertise programs, priorities for improving teacher competency, and procurement of supporting learning facilities and infrastructure. However, the dependence on BOS funds that do not always match predictions is one of the obstacles in the ideal planning process.

Furthermore, in the implementation phase (Do), SDN Palipurna has implemented the use of funds according to the plan that has been prepared. The realization of funds is used for various important needs such as procurement of vocational practice tools, library development, teacher training, and investment in educational technology. The use of digital platforms in learning has also begun to be developed in response to the demands of the digital era. However, there are still obstacles such as limited human resources in financial management and minimal technical training for teachers on performance-based management.

stage (Check) is carried out periodically through management meetings and financial accountability reports. This evaluation includes indicators such as student learning outcomes, attendance, and participation in expertise activities. The evaluation shows that the allocated funds have a positive impact on the quality of learning, especially in the provision of facilities and variations in teaching methods. However, not all activities are documented in detail in the financial report, making it difficult to measure the impact comprehensively and quantitatively.

In the final stage, namely follow-up (Act), SDN Palipurna has used the evaluation results as a basis for improving and formulating future strategies, including in the development of the following year's RKAS. The school has begun to implement continuous reflection and collaborate with external parties such as the industrial world and school committees as alternative funding. In addition, the school also seeks to improve HR capacity through technical training in the field of financial management and performance-based planning so that the PDCA cycle can run more optimally.

Overall, the implementation of educational financing management with the PDCA approach at SDN Palipurna has a positive impact on the quality of learning. Although there are still challenges, the school shows a strong commitment to making continuous improvements to create a more effective and quality learning environment. In addition, schools can expand the involvement of various parties, such as local communities, alumni, and partners, to enrich activities and provide more diverse learning experiences for students. This step helps strengthen the relationship between the school and the community. If there are activities that are considered less effective, rescheduling or replacing them with new, more relevant activities is the solution. Thus, the school culture program can continue to develop dynamically, according to the needs and conditions of students.

#### 4. CONCLUSION

The use of BOS Funds has been running well and has made a positive contribution to the achievement of effective school indicators. BOS Fund planning is carried out in a participatory manner by involving all school stakeholders so that operational needs can be accommodated appropriately. In other words, BOS Fund planning at SDN Palipurna is carried out systematically and participatively, involving the principal, teachers, school committee, and parents of students. The school activity and budget plan (RKAS) is prepared based on real needs in schools that are oriented towards achieving effective schools, such as improving the quality of learning, improving facilities and infrastructure, and developing teacher competencies.

The implementation of the use of BOS Funds is also carried out in accordance with the school's plans and priorities, especially in improving facilities and infrastructure and learning activities that support the quality of education. The implementation of BOS Funds is in accordance with the plan that has been prepared, with timely distribution of funds and utilization that focuses on the school's primary needs. Funds are used for the purchase of stationery, development of learning media, implementation of extracurricular activities, and maintenance of facilities that support the teaching and learning process.

Periodic evaluation processes are carried out to assess the effectiveness of fund use and ensure accountability. Furthermore, follow-up evaluation results are used as a basis for improving and developing BOS Fund management in the following period so as to support the sustainability and improvement of the quality of education at SDN Palipurna. Evaluation of the use of BOS Funds is carried out periodically by the school management team and school committee through transparent monitoring and reporting. The evaluation results show that the funds are used effectively and accountably, although there is still room to improve supervision and reporting to be more optimal

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