

The Effectiveness of the Implementation of BOS Funds in Improving the Quality of Learning Facilities at Al-Quran Middle School

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ABSTRACT

This study examines the effectiveness of the implementation of School Operational Assistance (BOS) funds in improving the quality of learning facilities at SMP Al-Quran Cilengkrang, a religious-based school. This study aims to find the planning, implementation, and supervision processes of BOS fund use and identify supporting and inhibiting factors. The researcher used a case study approach. Data collection through observation methods, in-depth interviews, and document analysis. The results of the study indicate that BOS funds have made a positive contribution to the procurement and improvement of learning facilities such as classrooms, libraries, and technological devices. However, effectiveness is still limited due to the mismatch between fund allocation and actual school needs, especially due to the use of old student data and increases in the price of goods. Although the involvement of implementing actors such as principals, BOS treasurers, teachers, and school committees has been carried out in a participatory and transparent manner, budget flexibility is still an obstacle due to rigid regulations. Internal and external supervision has been running well, but several aspects of implementation still need improvement. The conclusion of this study is the importance of contextualizing BOS policies to be more responsive to the needs of Islamic-based schools.

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1. INTRODUCTION

Quality education is the foundation and main asset for the progress of a nation. Education itself is a systematic process; referring to the transaction of its activities through systematic institutions and regulations, it becomes a force for social development that brings progress to every aspect of society. In Indonesia, the government has implemented various policies to improve the quality of education, one of which is through the School Operational Assistance (BOS) program. BOS funds are allocated to assist schools in financing non-personnel and non-investment operations to support learning activities. One of the main focuses of the use of BOS funds is improving the quality of learning facilities, which include physical facilities, teaching aids, learning media, and access to technology.

Learning facilities are one of the important components in creating a quality education process. According to (Winarno, 2018), adequate learning facilities not only support the achievement of learning objectives, but also increase students' learning motivation. Facilities such as representative classrooms, audiovisual media, teaching aids, and information technology devices are important means in creating an active, creative, and enjoyable learning environment. In religious-based schools such as SMP Al-Qur'an, the need for learning facilities that support the integration of religious knowledge and general knowledge is very urgent, especially in order to produce graduates who excel spiritually and intellectually.

However, the real conditions in the field show that there is still a gap between ideal expectations and the existing reality. Many schools, including SMP Al-Qur'an, face limitations in terms of fulfilling learning facilities. For example, the number of projectors is still limited, the library has not been managed digitally, and laboratory facilities are inadequate to support science learning. In fact, the government has allocated School Operational Assistance Funds (BOS) to support improving the quality of learning, including the procurement of facilities. This gap shows that there are problems in the planning, implementation, and evaluation of the use of BOS funds that are not yet fully effective.

Several previous studies have shown that the use of BOS funds can have a positive impact on improving the quality of education if managed optimally. Research by Mulyadi and Arifin (2020) revealed that the use of BOS funds that are right on target can significantly improve school facilities and infrastructure. Meanwhile, a study by Nurhayati (2019) highlighted the importance of involving all stakeholders in decision-making on the use of BOS funds to suit the real needs of schools. However, research that focuses on the effectiveness of BOS funds in the context of religious-based schools is still limited, so further studies are needed to understand the dynamics that occur within it.

In facing these problems, an alternative solution is needed in the form of a needs-based and participatory managerial approach in managing BOS funds. Schools need to prepare a budget plan that refers to the results of the evaluation of learning facility needs, and involve teachers, school committees, and parents in the planning process. In addition, transparency and accountability must be maintained with a clear and accountable reporting mechanism. Thus, BOS funds are not only a source of routine funds, but also a strategic instrument to encourage the transformation of education quality, including improving the quality of learning facilities.

Based on the description, this study aims to examine the effectiveness of the implementation of BOS funds in improving the quality of learning facilities at SMP Al-Qur'an. The focus of the study is directed at the planning, implementation, and evaluation processes of the use of BOS funds, as well as the identification of factors that support or hinder them. The results of this study are expected to provide empirical contributions to improving the governance of BOS funds in religious-based schools, as well as being input for the formulation of more targeted and equitable education policies.

2. METHODS

This study uses a case study approach aimed at revealing in depth the effectiveness of the implementation of BOS funds in improving the quality of learning facilities. This approach allows researchers to understand the process, dynamics, and subjective meanings of school policy actors. As stated by Moleong (2017), a qualitative approach is suitable for understanding social phenomena in a natural context and participant perspective.

H. Soro (2023) stated that qualitative research with a case study approach is useful for exploiting a case (the effectiveness of BOS fund implementation) in depth so that it really touches or hits and provides the right solution to the problem to be clearer and more focused that can be understood and actualized in real terms. The research subjects consisted of informants who played a direct role in the management and utilization of BOS funds at SMP Al-Qur'an, including: The principal as the policy maker and the main person responsible for managing BOS funds, The BOS fund treasurer as the executor who is directly responsible for financial administration, Teachers as direct users of learning facilities and parties who feel the impact and availability of facilities, The school committee as a supervisory partner representing elements of the community who participate in supervising the use of school funds, Education personnel related to the procurement of facilities.

Informants were selected using purposive sampling technique, which is a technique for determining subjects based on certain considerations in accordance with the objectives of the study (Sugiyono, 2019). The main criteria are their level of involvement and understanding of the allocation and use of BOS funds in schools. This study began with a pre-field stage in the form of preparing instruments, preliminary studies, and obtaining permission from the school. The next stage is intensive data collection in the field through interviews, observations, and documentation. Researchers are directly involved in observation activities and interact with informants to obtain a comprehensive understanding. The procedure continues until the data is considered to have reached saturation or no new information emerges (Creswell, 2016). Researchers function as the main instrument (human instrument) in qualitative research (Moleong, 2017). The auxiliary instruments used include: Semi-structured interview guides, Field observation sheets, Field notes and voice recorders (with permission), Archive documentation formats such as School Work and Budget Plans (RKAS), BOS fund usage reports, and learning facility inventories. The instruments are prepared based on indicators of BOS fund effectiveness (transparency, efficiency, usefulness) and facility quality (suitability, adequacy, and functionality).

Data collection methods include: Direct observation of the condition of learning facilities and their use activities in the classroom; In-depth interviews with the principal, teachers, and treasurer to understand the planning, implementation, and evaluation processes of BOS funds. Documentation of financial reports, procurement data, and school committee meeting notes. The use of data triangulation techniques is carried out to test the validity of information from various sources and methods (Patton, 2002).

Data were analyzed using the Miles and Huberman (2014) model which includes three stages: Data reduction: Selecting and simplifying data according to the focus of the research. Data presentation: Arranging data in the form of informative narratives, tables, or graphs. Conclusion drawing and verification: Identifying patterns and meanings from the data, then verifying through a process of reflection and rechecking.

3. FINDINGS AND DISCUSSION

The implementation of the School Operational Assistance (BOS) program is carried out by schools that receive the School Operational Assistance (BOS) funds in general and specifically the school that is the object of the author's research is SMP AlQuran Cilengkrang Bandung.

In the use of School Operational Assistance (BOS) funds, the input components include:

1) The need for available funds

This analysis aims to see the Need for Availability of Funds. Data comes from document analysis, interview results, and field observation results. As a result of the economic crisis that hit Indonesia which started in 2019 until now, as well as the increase in fuel prices in 2024, it has resulted in an increase in basic prices, in this case the increase in the price of school necessities, so that parents of students are no longer able to pay for their children to go to school and schools cannot avoid the increase in the burden of education costs given to each student. It would be very detrimental to the Indonesian nation of course if the young people who are the successors to the development of the country cannot get a decent education. This will have an impact on the quality of Indonesian human resources in the future. So with the Fuel Oil Subsidy Reduction Compensation Program (PKPS-BBM), one of the prioritized sectors in this program is the education sector, which is realized in the form of providing School Operational Assistance (BOS) funds. Where the School Operational Assistance (BOS) fund program aims to provide assistance to schools in order to exempt student fees, but schools still maintain the quality of education services to the community. So that the poor have the opportunity to send their children to quality public schools so that they can compete with children from other wealthy groups. This is also one of the government's efforts to overcome social problems in Indonesian society which until now still lives below the poverty line.

SMP AlQuran is a private institution that has the responsibility to provide services to the community, namely in the field of education. All of this certainly requires schools to complete educational support facilities, improve the quality of teaching teachers and of course improve the quality of their learning facilities, which of course requires a large budget as stated in the School Budget and Income and Expenditure Plan (RAPBS). A similar opinion was also expressed by a SMP AlQuran teacher named Ilham on May 14, 2024, the following information was obtained "This is a provision stipulated in the management of BOS where the amount submitted must be the same as that which will be received". A similar opinion was also expressed by a SMP AlQuran teacher named Ayu on May 14, 2024 who stated that "The amount of funds provided does not match the school budget because the amount of funds received still uses old student data (2022-2023) while this year (2024-2025) our students have increased so it does not match. ".

Meanwhile, the opinion of the BOS MIN Limpatan Treasurer regarding the need for funds on May 14, 2025, obtained the following information "The funds we received for the first time amounted to IDR 26,220,000 for 3 months. The number of students is 95 people. This means that the number of students per three months is IDR 276,000 . which means that the amount submitted and received do not match". A similar statement was also put forward by the Al-Quran Middle School Committee named Ana Rose on May 14, 2025, and the following information was obtained "The amount of BOS funds received by the school is calculated based on the number of students multiplied by the amount of money received by students for 3 months". Based on all the results of the interview, it can be seen that at Al-Quran Middle School Cilengkrang, Bandung Regency, the need for funds does not match the school budget.

Based on the results of the interview and according to the author's observations on May 14, 2025, it can be concluded that basically in implementing and utilizing School Operational Assistance (BOS)

funds, at SMP AlQuran Cilengkrang, Bandung Regency, the need for the availability of funds has been implemented effectively/in accordance with the school budget.

2) Availability of facilities and infrastructure to support teaching and learning activities

This analysis aims to see the facilities and infrastructure to support teaching and learning activities. Data comes from document analysis, interview results, and observation results. In carrying out a teaching and learning activity, of course, it requires facilities and infrastructure that can support the teaching and learning activities. This is intended to improve the ability of the students themselves in receiving lessons given by their teachers. With the facilities and infrastructure that support teaching and learning activities, students are expected to be able to study harder. In addition, facilities and infrastructure are also very much needed in school administration management activities.

Based on the results of an interview with the principal of Al-Quran Middle School on May 14, 2025 regarding facilities and infrastructure to support teaching and learning activities, the following information was obtained "since the BOS, the facilities and infrastructure in our school have become better. Although there are still some that are in damaged condition". A similar opinion was also expressed by a teacher at Al-Quran Middle School named Ilham on May 14, 2025 and the following information was obtained "The condition of the educational space in our school is not entirely good because of the BOS funds".

Meanwhile, the statement of a teacher of Al-Quran Middle School named Ayu on May 14, 2025 regarding facilities and infrastructure to support teaching and learning activities, the following information was obtained "The facilities and infrastructure in our school are still in poor condition, namely there are still 2 (two) classes that are in poor condition/damaged". Referring to the results of the interview, it can be seen that since the BOS, the facilities and infrastructure at Al-Quran Middle School Cilengkrang, Bandung Regency have become better and are complete, but there are still 2 (classes) that are in poor condition/damaged. For more details, the following is data regarding the facilities and infrastructure at Al-Quran Middle School Cilengkrang, Bandung Regency which received School Operational Assistance (BOS) funds in Bandung Regency, which can be seen in the following table:

Table 1. Educational Space Data and Conditions in 2024

No	Room Name	Room Details Amount	Room Conditions			Information
			Good	Currently	Damaged	
1	Class	5				(3 good) (2 broken)
2	Teacher's room	1				
3	Library	1				
4	Principal's office	1				
5	Field	1				
6	UKS Room	1				

Source: Cilengkrang Al-Quran Middle School Administration Office, Bandung Regency, 2024.

Based on the table, it can be seen that the condition of each room and educational facilities at SMP AlQuran Cilengkrang, Bandung Regency, all are in good condition, only the UKS room is in moderate condition and some classrooms are still in damaged condition. This shows that there is a discrepancy between the BOS funds disbursed and the current conditions, because in BOS there is an allocation of maintenance funds. This condition is feared to be able to hinder the improvement of the quality of education in schools. The opinion of the BOS Treasurer of SMP AlQuran regarding facilities and

infrastructure to support teaching and learning activities on May 14, 2025, the following information was obtained "The facilities and infrastructure are all in good condition, although there are still classes that are damaged".

A similar statement was also put forward by the AlQuran Middle School Committee named Mrs. Ana Rose on May 14, 2025, and the following information was obtained "The condition of the equipment and classrooms is in good condition, only 2 (two) classes are damaged". Based on the results of the interview and according to the author's observations on May 14, 2025, it can be concluded that basically in implementing and utilizing School Operational Assistance (BOS) funds at AlQuran Middle School Cilengkrang, Bandung Regency, the condition of the facilities and infrastructure in supporting teaching and learning activities is not yet effective. This can be seen from the fact that there are still classrooms that are damaged. Such conditions indicate that there is a discrepancy between the BOS funds disbursed and the current conditions, because in BOS there is an allocation of funds for maintenance/upkeep. This condition is feared to be able to hinder the improvement of the quality of learning facilities in schools.

3) Human Resources or Implementing Actors

This analysis aims to see human resources or implementing actors. Data comes from document analysis, interview results, and observation results. In the utilization/use of School Operational Assistance (BOS) funds, of course, it must be supported by the existence of human resources or implementing actors who will later implement the School Operational Assistance (BOS) fund program in schools that are the objects of this study. The implementing actors include the principal, BOS treasurer, administrative staff, and also teachers who are included in its implementation later. With good cooperation, it is hoped that the utilization of these funds can also run well. Meanwhile, the statement of a teacher at AlQuran Middle School named Ilham on May 14, 2025 regarding facilities and infrastructure to support teaching and learning activities, the following information was obtained "the average education level of all teachers in our place is S-1".

1) Activity Planning and Amount of Funds to be Used for BOS

This analysis aims to see the planning of activities or programs and the amount of funds that will be used for the activities or programs. Data comes from document analysis and interview results, as well as observation results.

In every process of utilizing a fund, it first goes through a planning process. This is important because planning is a determination and calculation of what will be implemented. With good planning, the goals of what is expected can be achieved, planning is also very helpful in its implementation later.

The preparation of the plan for the use of School Operational Assistance (BOS) funds is carried out by the principal of SMP AlQuran and the deputy principal of SMP AlQuran as the treasurer of the School Operational Assistance (BOS) funds. In preparing the plan, it also involves the school administration and the teachers because the teachers are the ones who know best what is needed to support teaching and learning activities. After knowing the needs that are needed and fulfilled, the plan for the use of the funds is prepared and divided into several activities or programs that will later be implemented.

Before all these plans are ratified as school programs, the programs and work plans are first discussed with the school COMMITTEE administrators as a form of supervision carried out by the community (guardians) on the use of School Operational Assistance (BOS) funds. School Operational Assistance (BOS) funds must be one of the sources of financing in the School Revenue and Expenditure Budget Plan (RAPBS). School Operational Assistance (BOS) funds themselves can basically only be

used by schools according to the school's operational needs. As regulated in the School Operational Assistance (BOS) Guidelines for 12-year compulsory education, the main purpose of using School Operational Assistance (BOS) funds, namely: must not deviate from 13 items. Where all forms of expenditure of the main funds for the use of School Operational Assistance (BOS) funds, namely by schools are subject to Income Tax (PPh) and Value Added Tax (PPN) in accordance with existing regulations, except for transportation costs for poor students who are not subject to tax. Therefore, the school that is the object of this research must use the main funds for the use of School Operational Assistance (BOS) funds, which are in accordance with the School Operational Assistance (BOS) Guidelines for the 12-year compulsory education as mentioned above.

The amount of funds needed by the school to support previously planned activities or programs, in this case the amount of funds needed to support teaching and learning in accordance with the School Operational Assistance (BOS) Guidelines for 12-year compulsory education, the amount is fixed, meaning it is not in accordance with the needs of the school. Respondents who answered that the amount of funds to be used for BOS was in accordance with the needs of the school were stated by the principal, BOS treasurer and the AlQuran Middle School Committee on May 14, 2025, the reasons from the results of interviews with several respondents are as follows:

"All school needs are met according to the available funds, especially in the teaching and learning process." (Head of AlQuran Middle School).

"Because there is BOS, school needs are met." (BOS Treasurer of AlQuran Middle School)

"Meanwhile, although basically the amount is not enough, we adjust it to the amount of money available. So with that amount we are sufficient." (SMP Al-Quran Committee).

Referring to the results of the interview, it can be seen that at SMP AlQuran all school needs are met according to the available funds, especially in the teaching and learning process, although basically the amount is not enough, but we adjust it to the amount of money available. So with that amount we just make do. The respondent's statement stating that the amount of funds to be used for BOS is not in accordance with the school's needs will be stated by a teacher at SMP AlQuran named Ayu on May 14, 2025, the reasons from the results of interviews with several respondents are as follows

"funds are sufficient for student needs but still lacking for operational costs."

A similar opinion was also expressed by a junior high school Al-Quran teacher named Ilham on May 14, 2025, as follows

"The BOS funds received are not comparable to the school's needs, especially for student activities which are increasing and require quite large costs."

2) Coordination between the school and the committee management

This analysis aims to see the Coordination between the School and the COMMITTEE Management. Data comes from document analysis and interview results, as well as observation results.

After the school has prepared a plan for activities or programs to be implemented along with the amount of funds needed, the next stage is coordination between the school and the COMMITTEE management. Coordination in the use of School Operational Assistance (BOS) funds is coordination between the school and the school organization management, namely the school COMMITTEE. The coordination carried out is none other than internal coordination between the school and the school COMMITTEE management, namely the Chairperson of the school COMMITTEE. After the chairperson of the school COMMITTEE approves all activities or programs that have been prepared, the school can immediately implement the activities or programs.

The results of the interview with respondents on May 14, 2025 regarding the coordination between the school and the school COMMITTEE that has been carried out by the school will be presented by the principal of AlQuran Middle School, the results of the interview are as follows "RAPBS is made every year which is signed by the school COMMITTEE and for SPJ it is signed by the COMMITTEE every year".

3) Activities for Using School Operational Assistance Funds to Meet School Needs

This analysis aims to see the Activities of Using School Operational Assistance Funds in Meeting School Needs. Data comes from document analysis and interview results, as well as observation results. After the school has prepared an activity or program plan along with the amount of funds needed and has received approval from the school COMMITTEE, the next stage is implementation. In the implementation, the school begins to implement all activities or programs that have been previously prepared. As regulated in the School Operational Assistance (BOS) Guidelines for the 12-year compulsory education, the main objectives of using School Operational Assistance (BOS) funds are:

The School Operational Assistance (BOS) Fund received by the school is allocated to pay for the admission of new students: registration fees, procurement of forms, registration administration, and re-registration, as well as other activities directly related to these activities. So that new students do not need to spend any more money. The School Operational Assistance (BOS) Fund received by the school is allocated for the purchase of textbooks (excluding books that have been purchased from the BOS book fund) and reference books to be collected in the library. Thus, it is hoped that the library can be used as a place to obtain textbooks for both teachers and students in studying a science. It is hoped that students no longer have to buy textbooks that are relatively expensive, they can borrow books owned by the school library for free.

The School Operational Assistance (BOS) Fund received by the school is allocated for financing remedial learning activities, enrichment learning, sports, arts, youth scientific works, scouts, and the like. So it is hoped that with these activities, students' insights and knowledge will become broader and smarter and students' grades that are below standard can be improved. The School Operational Assistance (BOS) Fund program received by the school is allocated for financing daily tests, general tests, school exams and student learning outcome reports. The allocation of funds in this section is divided into 4 (four) sub-sections, each of which is divided again according to its needs. The four sections are as follows: daily tests consist of committee incentives, making practical and written questions, and typing written questions, general tests, school exams, and student learning outcome reports.

The School Operational Assistance Fund (BOS) program received by the school is allocated for the Purchase of consumables. The purchase of consumables is notebooks, chalk, pencils, and practical materials. The activity of purchasing consumables is carried out by each relevant section, such as the teachers as a supporting tool for teaching and learning in the classroom, and school administration staff.

1. The School Operational Assistance Fund (BOS) program received by schools is allocated for financing power and service subscriptions. Payment of power and service costs referred to here is assistance for paying for telephone and school electricity payments. The BOS funds are disbursed every 3 (three) months.

2. The School Operational Assistance Fund (BOS) program received by schools is allocated for financing school maintenance: painting; repairing leaky roofs; repairing doors and windows; improving school sanitation and maintaining other school facilities.

3. School Operational Assistance (BOS) funds received by the school are allocated for the payment of monthly honorariums for honorary teachers and honorary education personnel. Payment of salaries for honorary teachers and honorary education personnel is carried out by the school in accordance with the disbursement of School Operational Assistance (BOS) funds themselves, the amount of which varies for each person according to the specifications of their work at the school. The amount of salary for each honorary teacher and education personnel has been previously determined and has been included in the School Revenue and Expenditure Budget Plan (RAPBS).

4) Supervision of School Operational Assistance (BOS) Fund Usage Activities

This analysis aims to see the Supervision of School Operational Assistance (BOS) Fund Usage Activities. Data comes from document analysis and interview results, as well as observation results. The final stage of the implementation of School Operational Assistance (BOS) funds is supervision. The supervision itself is carried out internally by the school COMMITTEE management and parents, and externally by government officials, namely from the Education Office, the Audit Board (BPK), and also carried out by Non-Governmental Organizations (NGOs) who are interested in the development of the world of education in the Indonesian nation.

Based on the results of an interview with the principal of SMP AlQuran on May 14, 2025 regarding supervision of BOS fund usage activities, the following information was obtained "The use of BOS funds in schools is supervised by related parties, namely the Bandung Regency Education Office ". A similar opinion was also expressed by one of the teachers of SMP AlQuran on May 14, 2025, and the following information was obtained "to anticipate misappropriation of BOS funds, there needs to be a synergy of supervision partnerships between Commission IV in charge of education and the Education Office".

The results of the interview showed that the use of BOS funds at SMP AlQuran had been supervised by the relevant parties, namely the Regional Office of the Bandung Regency Education Office. The statement of the BOS Treasurer of SMP AlQuran on May 14, 2025 regarding supervision of the use of BOS funds, obtained the following information:

" In terms of monitoring/supervision carried out by the BOS management team, namely the Bandung Regency Education Office, meaning that if the Education Office finds a problem, the Education Office will immediately resolve the problem."

Referring to the results of interviews with several respondents, it can be seen that at SMP AlQuran, the use of BOS funds at the school is supervised by the relevant party, namely the Bandung Regency Education Office. To anticipate misuse of BOS funds, there needs to be a synergy of supervision partnerships between Commission IV in charge of education to work together with the Education Office. In terms of monitoring/supervision carried out by the BOS management team, namely the Bandung Regency Education Office, meaning that if the Education Office finds a problem, the Regency Education Office will immediately resolve the problem.

Supervision is very important because the amount of money given is not small, meaning that strict supervision must be carried out by the related parties continuously. The Education Office as the government agency most responsible for the expenditure and reporting on the use of School Operational Assistance (BOS) funds specifically for Al-Quran Middle School has routinely carried out monitoring and inspections at the end of each period (quarter) of expenditure or disbursement of School Operational Assistance (BOS) funds.

Based on the results of the interview and according to the author's observations on May 14, 2025, it can be concluded that the monitoring activities on the use of School Operational Assistance (BOS)

funds have been running effectively/well. As input, this needs to be maintained and further improved to ensure that this program really runs as it should.

5) Improving the Quality of Learning Facilities in Schools

This analysis is from the results of interviews and observations. looking at Improving the Quality of Learning Facilities in Schools. Data comes from document analysis, the results of interviews with the Principal, Teachers and school committee of SMP AlQuran regarding improving the quality of learning facilities in schools on May 14, 2025, the following information was obtained:

" Availability of facilities: Availability of adequate learning facilities, such as classrooms, libraries, and information technology ". (Principal of AlQuran Middle School).

"Quality of facilities: learning facilities available are in good condition, well maintained, and modern." (SMP AlQuran teacher).

" Accessibility of facilities: Learning facilities can be accessed by all students, including students with special needs ". (BOS SMP AlQuran Treasurer).

"Utilization of facilities: Learning facilities are used effectively and efficiently in the learning process". (SMP AlQuran school committee).

Referring to the results of the interview, it can be seen that improving the quality of learning facilities at Al-Quran Middle School, Cilengkrang, Bandung Regency has been running effectively and can increase enthusiasm in learning activities at Al-Quran Middle School.

4. CONCLUSION

The use of BOS funds has been carried out in accordance with the school's plans and programs. BOS funds have made a positive contribution to the provision and utilization of learning facilities, but have not been fully effective in responding to the growing needs of religious-based schools. This effectiveness is evident from the increase in the availability of facilities such as classrooms, libraries, and other supporting equipment. However, the mismatch between the amount of funds received and the actual needs of the school, especially due to changes in the number of students and increases in the price of goods, has resulted in limitations in the maintenance and repair of facilities. Several classrooms are still in disrepair, indicating the need for more attention to the allocation of maintenance funds as regulated in the BOS guidelines.

In terms of governance, the involvement of implementing actors such as school principals, BOS treasurers, teachers, and school committees has shown positive synergy. Planning, implementation, and evaluation are carried out through a participatory and transparent approach, but budget flexibility is still a challenge due to the attachment to technical guidelines that are not always adaptive to the conditions of religious-based private schools. This study underlines the importance of contextualizing BOS policies within the framework of the needs of religious-based schools. This opens up space for advocacy of policies based on local needs, especially in the preparation of guidelines for the use of funds and more dynamic and fair allocation calculation mechanisms.

The effectiveness of the use of BOS funds for both schools (state, private general, and religious-based private) is generally the same because the planned components and programs are general in nature starting from improving the quality of facilities and infrastructure, human resources, and finally finance. These components, both directly and indirectly, have an impact on improving the quality of education and have an impact on the school's accreditation status. In other words, these components must be prioritized by educational units.

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