

## Optimizing Student Activities Through BOS Funds in Improving Learning Achievement (Case Study of SMA Negeri 7 Bandung)

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### ABSTRACT

This study examines the optimization of student activities through the use of BOS funds and their impact on student achievement at SMA Negeri 7 Bandung. BOS funds, which since 2005 have become an important instrument in equalizing and improving the quality of education, have not been fully utilized optimally for the development of student activities. Meanwhile, these activities play an important role in shaping character and supporting student achievement. This study aims to analyze the planning, implementation, supervision, and evaluation of student activities based on the use of BOS funds, as well as their contribution to students' academic and non-academic achievements. This study uses a case study approach with a qualitative paradigm. Data collection methods use observation, interviews, and documentation studies. The samples or respondents in this study include the principal, teachers, supervisors, and students. Data analysis was carried out using the Miles and Huberman interactive model, and data validity was maintained through triangulation and member checking. The results of the study indicate that (1) The use of BOS funds for student activities at SMA Negeri 7 Bandung is carried out in a planned, participatory, and transparent manner; (2). The funds are used to support OSIS programs, extracurricular activities, training, and academic and non-academic competitions; (3) This optimization has a positive impact on improving student achievement, both academically and in character, and creating a collaborative and achievement-oriented school climate. The conclusion of this study is that the use of BOS funds at SMA Negeri 7 Kota Bandung is effective in supporting student activities that are oriented towards improving achievement and character building.

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**1. INTRODUCTION**

Education is a fundamental element in forming superior and competitive human resources (HR) in the global era. In the context of national development, education is not only an instrument for transferring knowledge, but also a strategic medium in forming the character, personality, and competence of students as a whole. Therefore, strengthening the national education system is a major concern of the Indonesian government, including in the aspect of education funding.

Education is the main pillar in building the quality of superior, adaptive, and competitive human resources (HR) amidst the dynamic flow of globalization. Within the framework of national development, education is no longer seen as merely a process of transferring knowledge from teachers to students, but has shifted to become a strategic instrument in forming people who have integrity, ethics, and life skills that are relevant to the challenges of the 21st century.

In the era of digital transformation and knowledge-based economy today, the success of a nation is largely determined by the quality of its education. Students are not only required to master cognitive aspects, but also affective and psychomotor aspects, such as the ability to think critically, collaborate, communicate effectively, and have strong social sensitivity and character. Therefore, education must be designed comprehensively to form whole people—both as individuals and as responsible members of society.

Seeing the importance of the role of education, the Indonesian government places strengthening the national education system as a top priority in the medium and long-term development agenda. One concrete step taken is through the provision and management of more equitable and sustainable education funding. In this case, the School Operational Assistance Fund (BOS) is one of the strategic fiscal policy instruments, because it directly supports the operations of primary and secondary education units throughout Indonesia.

Adequate and targeted funding enables schools to not only meet basic operational needs, but also develop innovative, inclusive, and relevant learning programs to meet the needs of students. This includes developing student activities, improving teacher competency, providing learning facilities, and integrating technology into the teaching and learning process.

Since the launch of the School Operational Assistance Program (BOS) in 2005, the government has sought to promote equal access and improve the quality of education through direct financing mechanisms to schools. BOS funds aim to support school operational needs so that students can learn without being burdened by high education costs, while strengthening the capacity of schools to manage learning and student activities more flexibly (Ministry of Education and Culture, 2020).

The BOS Fund is designed to cover various school operational needs that have often been a burden on parents, such as the procurement of textbooks, maintenance of learning facilities, additional learning activities, and support for student activities. The goal is that students, especially those from underprivileged families, can access education without being burdened by high costs. This is also in line with the principle of equal learning opportunities, which emphasizes that every child, regardless of economic background, has the same right to receive a decent and quality education.

More than just an instrument for subsidizing education costs, BOS is also an important tool in strengthening the institutional capacity of schools. Schools are given flexibility in managing funds according to local needs and characteristics, as long as they remain within the corridor of technical instructions set by the government. Thus, schools have the space to design more innovative and contextual learning programs, including supporting extracurricular activities, student leadership training, and strengthening student character.

The Ministry of Education and Culture (2020) emphasized that BOS not only functions to maintain the continuity of the teaching and learning process administratively, but also becomes a driving tool in creating a conducive, creative, and responsive learning environment to the development of the times.

Effective and accountable management of BOS funds allows educational units to build a transparent and participatory management culture, while increasing public accountability in the implementation of education.

Student activities themselves are an integral part of the educational process that is no less important than intracurricular activities. In various literatures, student activities such as intra-school student organizations (OSIS), extracurricular activities, scouting activities, science clubs, to participation in academic and non-academic competitions, have been proven to be able to encourage increased social skills, leadership, and students' spirit of achievement (Sagala, 2013; Arifin, 2018). Furthermore, student activities are considered a vehicle for character development and the formation of the Pancasila student profile which is a pillar of the Merdeka Curriculum (Kemendikbudristek, 2022).

However, the optimization of the use of BOS funds for student activities has not been fully effective in various educational units. In practice, some schools are still more focused on allocating BOS funds for administrative purposes and purchasing basic learning facilities, while the aspect of student self-development through student activities has not been a top priority (Maulida & Kurniawan, 2021). In fact, the 2023 Regular BOS Technical Instructions explicitly state that BOS funds can be used to support the development of students' interests, talents, and creativity through structured and measurable student activities (Kemendikbudristek, 2023).

SMA Negeri 7 Bandung as a public school with urban characteristics and a high level of academic competition, has demonstrated its commitment to developing student activities as part of a strategy to improve the quality of education. This school actively organizes various extracurricular programs and student achievement development, which are partially funded through BOS funds. However, there have not been many scientific studies that specifically examine how the management and optimization of BOS funds in supporting student activities at the school have a direct impact on student learning achievement.

Previous studies have shown that optimal use of BOS funds can have a significant impact on improving the quality of education. For example, research by Nugroho (2019) concluded that targeted management of BOS funds, including for student activities, has a positive correlation with student learning motivation and learning outcomes. Another study by Purwanto and Sari (2020) stated that schools that allocate most of their BOS funds to support student activities outside the classroom tend to have better academic achievement than schools that only focus on providing physical facilities.

Research by Wulandari and Yuliana (2022) also emphasizes the importance of extracurricular activities as a supporting factor for students' academic and non-academic achievements, especially when facilitated by adequate and sustainable funding. This strengthens the argument that BOS funds should not only be used as basic operational aids, but also as a strategic instrument in improving the quality and holistic learning ecosystem.

Furthermore, a study by Purwanto and Sari (2020) revealed that schools that allocate most of the BOS funds to support student activities outside the classroom, such as leadership training and academic and non-academic competitions, tend to have higher academic achievement. This indicates that a lively and participatory learning environment outside the classroom can strengthen student competencies more comprehensively.

Research by Wulandari and Yuliana (2022) also emphasizes the importance of extracurricular activities as a supporting factor for student success. They emphasize that when these activities are facilitated by adequate and sustainable funding, their contribution to character building, social skills, and academic achievement becomes significant. Therefore, BOS funds should not only be viewed as basic operational tools, but also as a strategic instrument in creating a holistic learning ecosystem, which supports the development of the Pancasila Student Profile and 21st century skills.

Given these findings, it is important for each educational unit to not only comply with the technical guidelines for the use of BOS funds, but also to develop a budget allocation strategy based on the development needs of students. Student activities including extracurricular activities, training, and competition participation need to receive a proportional portion of attention and funding as part of a long-term investment in the quality of Indonesia's human resources.

Based on the above explanation, this study aims to analyze in depth how optimizing student activities through the use of BOS funds can have an impact on improving student learning achievement at SMA Negeri 7 Bandung. The focus of the study will be directed at the process of planning, implementing, supervising, and evaluating student activities funded by BOS funds, and to what extent it contributes to the achievement of student academic and non-academic achievement indicators. It is hoped that the results of this study can provide theoretical contributions in the field of educational management, as well as become a practical reference for schools and policy makers in managing BOS funds more effectively and impactfully.

## 2. METHODS

This study uses a case study approach to examine in depth how the utilization of School Operational Assistance (BOS) funds is optimized in supporting student activities to improve student learning achievement. This approach was chosen because it is appropriate to describe the processes, strategies, and dynamics that occur in the management of BOS funds at the practical level in the school environment. The location of the study was determined at SMA Negeri 7 Bandung based on purposive considerations, namely schools that actively implement various student programs and demonstrate a commitment to using BOS funds to improve the quality of education. Suharyanto (2023) defines a case study as a scientific activity carried out consciously, 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.

The research data collection method uses observation, interview, and documentation methods. Observation in this context is non-participatory observation. Researchers position themselves as recorders or record events that occur while in the field. The second method is in-depth interviews with respondents. Researchers conduct face-to-face interviews with content techniques, namely researchers provide general initial questions. Researchers spend approximately 15 minutes interviewing. Respondents in this study consisted of the principal, vice principal for student affairs, BOS treasurer, OSIS and extracurricular supervisors, subject teachers, and students active in student activities. Data collection techniques include in-depth interviews to obtain information related to policies and implementation, participatory observation of student activities and supporting facilities, and documentation studies of RKAS, BOS realization reports, student activity agendas, and academic and non-academic achievement data.

Data analysis was conducted through an interactive model developed by Miles, Huberman, and Saldaña, which includes three main stages: data reduction, data presentation, and drawing conclusions. Data reduction was conducted to filter information relevant to the focus of the research, while data presentation was arranged in the form of thematic narratives, tables, and matrices to organize the findings systematically. Conclusions were drawn through a repeated verification process to maintain the accuracy and consistency of the meaning of the data collected. To ensure the validity of the data, source triangulation techniques were used by comparing information from the principal, teachers, and students, as well as method triangulation through a combination of interviews, observations, and documentation. In addition, member checking was conducted on informants to confirm the accuracy of the data interpretation by the researcher. With this approach, the study is expected to provide a comprehensive picture of the practice of optimizing BOS funds in student activities and its impact on improving learning achievement at SMA Negeri 7 Bandung.

## 3. FINDINGS AND DISCUSSION

In the world of education, student success is not only determined by classroom learning, but is also greatly influenced by experiences and self-development outside of academic activities. Therefore, student activities play a strategic role in shaping students' character, social skills, and learning motivation. These activities include various forms such as extracurricular activities, leadership training, competitions, and other interest and talent development programs. In order for these activities to run effectively and sustainably, adequate budget support is needed, one of which is through optimizing the use of BOS (School Operational Assistance) funds.

BOS funds as a form of central government assistance to schools, have quite broad flexibility of use in accordance with Permendikbudristek Number 63 of 2022. One of the important spaces provided is the use of funds to **support the development of students' interests, talents, and character**. This means that schools are not only allowed, but are also encouraged to focus part of the budget allocation on student programs that have a direct impact on the formation of students' personalities as a whole. Optimizing the use of BOS funds in student activities can be done through targeted program planning, active student involvement, and continuous evaluation to measure the impact of activities on student development. For example, leadership training such as LDKS (Basic Student Leadership Training) can shape students' sense of responsibility and managerial skills. Likewise, structured extracurricular activities can increase self-confidence, creativity, and the spirit of achievement in both academic and non-academic fields.

Furthermore, various studies have shown that student involvement in student activities has a positive correlation with **learning achievement**, both directly through increased learning motivation, and indirectly through strengthening character, discipline, and the ability to work together. When students feel that the school provides space to channel their talents and aspirations, they tend to have an emotional attachment to the learning environment and show better academic performance. However, optimizing student activities through BOS funds is not without challenges. Several obstacles such as limited human resources for trainers, lack of program monitoring, and the unequal understanding of principals or treasurers about the flexibility of fund use, are still obstacles in various educational units. Therefore, synergistic efforts are needed between schools, committees, and education offices to ensure that the allocation of funds is truly directed according to the needs of students and in line with the goal of improving the quality of education.

#### Findings

The results of the study indicate that the optimization of student activities through BOS funds at SMA Negeri 7 Bandung has been carried out in a planned and structured manner, prioritizing the principles of effectiveness and benefits for students. BOS funds are used to support various student programs such as OSIS activities, extracurricular activities, academic and non-academic competition development, and character development through leadership training and religious activities. The school determines the allocation of funds based on the School Activity and Budget Plan (RKAS) which is prepared at the beginning of each school year together with the school management team and committee. The decision-making process is participatory, involving various parties including students, so that the activities carried out are truly in accordance with the needs and aspirations of students.

In real terms, the allocation of BOS funds for student activities has a positive impact on improving student learning achievement, both in academic and non-academic aspects. Based on school documentation and student achievement data for the past three years, there has been an increase in the number of students who have won prizes in various competitions such as science olympiads, debates, arts, and sports at the city and provincial levels. In addition, students who are actively involved in student activities show increased learning motivation, discipline, and teamwork skills. From the results of interviews with teachers and OSIS supervisors, it is known that students who are active in organizational and extracurricular activities find it easier to build self-confidence and show stable or even increasing academic performance. This finding is also reinforced by the results of observations of the activity implementation process, which show that BOS funding support facilitates the provision of facilities, transportation, training, and trainer honorariums, so that activities can take place optimally and sustainably.

- **Planning and Allocation of BOS Funds for Student Activities**

This study found that the process of BOS fund allocation planning at SMA Negeri 7 Bandung was carried out in a participatory manner and oriented towards students' actual needs. The School Activity and Budget Plan (RKAS) was prepared together with the school management team, BOS treasurer, vice principal for student affairs, and student representatives from OSIS.

**Table 1.** Allocation of 20–25% of BOS Funds for Student Activities

| No | Activity Components                    | Percentage of Student Funds | Main Functions   |
|----|--|-----------------------------|--|
| 1  | Extracurricular Development            | 35%                         | Development of students' interests, talents and potential      |
| 2  | Holding Internal Competitions          | 15%                         | Increasing the spirit of competition in the school environment |
| 3  | Participation in External Competitions | 20%                         | Representing the school, building student confidence           |
| 4  | Student Leadership Training            | 15%                         | Forming student leadership (OSIS, MPK, etc.)                   |
| 5  | Strengthening Character Education      | 15%                         | Instilling character values such as responsibility, empathy    |

In the current year's RKAS document, around 20–25% of the total BOS funds are allocated to support student activities, including extracurricular coaching costs, holding internal competitions, participating in external competitions, student leadership training, and strengthening character education. This allocation refers to Permendikbud No. 63 of 2022 concerning Technical Instructions for Regular BOS, which provides flexibility in the use of funds to develop student interests and talents.

- **Implementation of Student Programs Supported by BOS Funds**

BOS funds are used to run various student activities, including basic student leadership training (LDKS), scouting activities, OSN, O2SN, FLS2N, POPDA, journalism training, and religious activities such as short boarding schools and weekly studies. Based on observations and documentation, these activities run routinely and are scheduled, with funding covering trainer honorariums, activity equipment, food, transportation, and other supporting operations. The school also provides a special room for OSIS and extracurricular activities, showing that student activities are an integral part of the school culture. The supervising teacher emphasized that without the support of BOS funds, many student programs cannot be implemented optimally, especially those that require operational costs outside the classroom.

Based on the results of observations and documentation, the school has run a number of student programs routinely and on schedule, with full support from the BOS Fund. Some of the main activities carried out include the Student Leadership Basic Training (LDKS), which aims to foster managerial skills and leadership among the OSIS administrators and other student organizations; scouting activities, which train discipline, cooperation, and national spirit; and participation in competitive events such as the National Science Olympiad (OSN), the National Student Sports Olympiad (O2SN), the National Student Arts Festival and Competition (FLS2N), and the Regional Student Sports Week (POPDA), which are a forum for developing students' academic and non-academic achievements.

- **Increasing Academic and Non-Academic Achievement**

The results of the achievement documentation show a significant increase in student participation and achievement in various competitions. It is noted that in the last three years, the number of students who qualified for the provincial level in the OSN competition has increased by 60%, and student representatives in the FLS2N event have increased from 3 branches to 7 branches. Interviews with subject teachers revealed that students who are active in student activities tend to have high learning motivation, are more disciplined, and demonstrate good critical thinking skills and communication skills. This has a positive impact on their average class score.

The improvement of the quality of education in educational units is not only reflected in the results of academic exams, but also in the active involvement of students in various self-development activities and competitions outside the classroom. Based on school documentation data, there has been a significant increase in student participation and achievement in various competitions at the regional, provincial, and national levels. In the last three years, the number of students who have successfully advanced to the provincial level in the National Science Olympiad (OSN) has increased by 60%, indicating an increase in academic ability in line with more intensive and systematic coaching. Likewise, in the National Student Arts Festival and Competition (FLS2N), the number of branches participated in by students increased from previously only 3 branches to 7 branches, indicating the diversity of interests and readiness of students to showcase their potential in the fields of arts and culture.

This finding is also supported by the results of interviews with subject teachers, which stated that students who are active in student activities, such as OSIS, extracurricular activities, and competition training, generally show higher learning motivation, better time discipline, and more developed critical thinking and interpersonal communication skills compared to students who are less active. These skills not only help in the context of organizational activities or competitions, but also have a direct impact on academic achievement in class, reflected in an increase in class average grades, more effective group work skills, and active involvement in discussions or presentations of learning materials.

- Effectiveness of Management and Transparency of BOS Funds

The management of BOS funds in this school is considered effective because of the strict reporting and monitoring mechanisms. Every student activity funded by BOS is accompanied by a proposal, financial accountability report, and activity evaluation. The results of interviews with the BOS treasurer and the principal showed that the principle of accountability is well maintained, one of which is by conducting regular internal audits. In addition, the school also publishes reports on the use of funds openly to the school community through information boards and committee meetings, thereby fostering trust and support from parents and students.

The management of BOS Funds in this school shows a high level of effectiveness thanks to the implementation of a disciplined and transparent reporting and monitoring system. Every student activity funded by BOS is always preceded by the preparation of a proposal, accompanied by a financial accountability report, and closed with a structured activity evaluation, so that the flow of budget use can be clearly traced. Based on interviews with the BOS treasurer and the principal, it is known that the principle of accountability is consistently maintained through periodic internal audits to ensure that there are no deviations. In addition, transparency efforts are realized through regular publication of reports on the use of funds to all school residents, both through information boards and in school committee meeting forums. This step not only creates openness in budget management, but also fosters a sense of trust, participation, and active support from parents and students for school programs funded by BOS funds.

- Impact on Character and School Climate

Another interesting finding is that optimizing student activities through BOS funds helps strengthen a positive culture in schools. Based on interviews with students and teachers, well-facilitated activities make students more confident, active in organizations, and more responsible in carrying out their duties. The school environment becomes more dynamic, collaborative, and achievement-oriented. This shows that well-planned and well-funded student programs not only contribute to academic achievement, but also shape student character that is in accordance with the Pancasila student profile. Optimizing student activities through the use of BOS funds has been proven to not only improve achievement, but also have a positive impact on the formation of student character and the overall school climate. Interviews with teachers and students revealed that active involvement in well-facilitated activities makes students more confident, responsible, and able to work together in organizations. The school environment also becomes more lively, inclusive, and oriented towards developing potential. This reflects that student programs that are

designed in a planned manner and supported by adequate funding help shape the values of the Pancasila student profile in students' daily lives.

## Discussion

The results of this study indicate that the optimization of School Operational Assistance (BOS) funds for student activities at SMA Negeri 7 Bandung plays a significant role in supporting the improvement of student learning achievement, both academically and non-academically. Planning for the use of BOS funds is carried out through a participatory approach and based on the real needs of students, in line with the principles of school-based management that emphasize autonomy and responsibility in resource management (Mulyasa, 2012). The allocation of funds for student activities such as extracurricular activities, leadership training, and academic competitions reflects the real implementation of education policies that place students as the main subjects of school development. This is also supported by government regulations, namely Permendikbud No. 63 of 2022, which explicitly provides space for schools to use BOS funds to support activities to develop students' interests, talents, and character.

Regulation of the Minister of Education, Culture, Research, and Technology Number 63 of 2022 concerning Technical Instructions for the Management of Educational Unit Operational Assistance Funds (BOSP) states that BOS funds are not only used for routine operational activities such as purchasing equipment or paying honorariums, but can also be allocated to support the development of student potential. One important aspect emphasized in this regulation is the provision of space for schools to use BOS funds to support activities to develop students' interests, talents, and character. This includes the implementation of extracurricular activities, participation in competitions, leadership training, and various coaching activities that strengthen students' moral and social values.

This policy reflects a paradigm shift in education management, from being solely oriented towards administrative and academic aspects, to being more inclusive of aspects of student personality development and life skills. Legitimizing the use of BOS funds for non-academic activities is a form of recognition of the importance of holistic education, namely education that pays attention to the balance between cognitive, affective, and psychomotor aspects. From the perspective of school budget management, the flexibility offered by this Permendikbud allows educational units to design more contextual programs, in accordance with the local needs and potential of students. For example, in schools with strong arts potential, BOS funds can be directed to support theater, music, or fine arts training. Conversely, in schools with sports potential, the budget can be used to develop sports teams and participate in competitions.

This provision also strengthens schools' efforts to implement the Pancasila Student Profile, which contains the values of mutual cooperation, independence, and critical thinking. Through support for interest and talent development activities, students are given space to learn actively, collaboratively, and develop their unique potential. Furthermore, BOS funding support for student programs has been shown to encourage increased achievement, as reflected in the increase in the number of students winning awards in various competitions. This finding is in line with Sugiyono's (2019) view, which states that the provision of adequate educational resources directly contributes to the quality of learning outcomes. Well-facilitated student activities also strengthen non-cognitive skills such as leadership, responsibility, collaboration, and intrinsic motivation—all of which are part of the Pancasila student profile which is the direction of character development in the Merdeka Curriculum (Kemendikbudristek, 2022). Psychopedagogically, students who are active in organizations or extracurricular activities tend to show higher levels of learning engagement because learning takes place in a meaningful social context (Vygotsky in Santrock, 2017). Thus, optimizing BOS funds is not only about administrative aspects, but also touches on cultural and pedagogical dimensions in the school ecosystem.

- Planning and Allocation of BOS Funds for Student Activities

The process of planning and allocating BOS funds for student activities carried out in a participatory manner at SMA Negeri 7 Bandung is an implementation of the principle of school-based management (SBM), where the authority for financial management is decentralized to



educational units in order to improve efficiency and accountability (Mulyasa, 2012). The involvement of various school elements, including students through OSIS representatives, reflects a democratic approach that pays attention to real needs in the field. Transparency in the preparation of the School Activity and Budget Plan (RKAS) also shows compliance with the principles of transparency and public accountability in managing the education budget (Sagala, 2009).

The allocation of 20–25% of BOS funds for student activities shows a bias towards developing student potential holistically, in accordance with the character education approach. Activities such as extracurricular coaching, leadership training, and internal-external competitions support the formation of values such as cooperation, responsibility, and independence which are part of the Pancasila student profile in the Merdeka Curriculum (Kemendikbudristek, 2022). This is in line with the findings of Suryadi (2019), which stated that proportional budget allocation for non-academic programs has been shown to strengthen student learning motivation and achievement as a whole. Policy support in Permendikbud No. 63 of 2022 also provides flexibility for schools in optimizing the use of BOS funds to develop student interests and talents, as long as they refer to the RKAS and the results of the evaluation of the needs of educational units. Thus, the practices carried out by SMA Negeri 7 Bandung reflect the integration between national policies and contextual implementation in schools.

Based on data obtained through interviews, RKAS documentation, and observations of school activities, it can be analyzed that the allocation of BOS funds at SMA Negeri 7 Bandung has been designed strategically and measurably to support the development of student activities. The active participation of school elements in the preparation of RKAS, including the BOS treasurer, vice principal for student affairs, and OSIS representatives, shows that the budget planning process is collaborative and based on the real needs of students. This strengthens the indicators of the success of school-based management (SBM), one of the pillars of which is the involvement of all school stakeholders in decision making.

The percentage of BOS fund allocation of 20-25% for student activities is considered quite proportional and reflects the school's seriousness in developing students' non-academic competencies. Funded activities such as extracurricular coaching, leadership training, participation in competitions, and character building, provide space for students to channel their interests and talents. From the results of observations and documentation of activities, it appears that students become more active and enthusiastic in participating in the program, which ultimately has a positive impact on self-confidence, discipline, and learning achievement.

Conceptually, this practice is in line with the input-output theory of education, which emphasizes the importance of providing inputs such as funding, facilities, and supporting programs in producing outputs in the form of improving student quality. Appropriate budget allocation and effective use of BOS funds for student activities indicate that the school has managed the funds not only for operations, but also as a strategic instrument to improve the quality of learning processes and outcomes. In other words, the planning and allocation carried out by SMA Negeri 7 Bandung have reflected a strong understanding of the function of BOS funds as a driver of the creation of an inclusive and holistic learning environment. The results of this analysis also show that the successful use of BOS funds is highly dependent on transparent, participatory governance that focuses on developing the full potential of students.

- **Implementation of Student Programs Supported by BOS Funds**

The implementation of student activities supported by School Operational Assistance (BOS) funds at SMA Negeri 7 Bandung shows how public funds can effectively support the development of students' potential as a whole. Activities such as Basic Student Leadership Training (LDKS), scouting, National Science Olympiad (OSN), National Student Sports Olympiad (O2SN), National Student Arts Festival and Competition (FLS2N), Regional Student Sports Week (POPDA), journalism training, and religious activities such as Islamic boarding schools, are concrete forms of strengthening character, 21st century skills, and students' social skills (Kemendikbudristek,

2022). The implementation of these activities routinely and on schedule shows that the school has integrated student programs within the framework of school culture, in line with the concept of a healthy *school climate* and supports the formation of positive student behavior (Hoy & Miskel, 2013).

BOS fund support for the implementation of these activities covers various technical needs such as trainer honorariums, equipment, consumption, and operational activities, which without financial intervention would be difficult to implement. This supports the theory of input functions in the education system, where adequate resources are the main foundation for producing output in the form of student achievement and skills (Mulyasa, 2012). In addition, the provision of special space for OSIS and extracurricular activities reflects that the school provides space and legitimacy for student initiatives. According to Chapman and Aspin (2001), student empowerment through active involvement in school activities will increase their sense of belonging and intrinsic motivation for learning. Therefore, the implementation of student programs that are planned and fully supported by BOS funds not only have an impact on non-academic activities, but also contribute to the achievement of learning achievements through improving soft skills and strengthening character.

Based on data obtained through observation, interviews, and documentation studies, it can be analyzed that the implementation of student activities at SMA Negeri 7 Bandung has been running in a structured, planned manner, and has received full support from BOS funding. A series of activities such as LDKS, scouting, OSN, FLS2N, POPDA, journalism training, to religious activities have proven to be more than just formalities, but are carried out regularly and consistently with fund allocations that cover the main operational needs. BOS fund support in the form of financing for trainer honorariums, consumption, transportation, equipment, and provision of activity space shows that the school does not only focus BOS on academic aspects, but also on developing student potential holistically.

Further analysis shows that student activities funded by BOS have made a real contribution to the formation of character, leadership, and social skills of students. This is evident from the increasing participation of students in activities outside the classroom, achievements in competitions, and the enthusiasm of students to be active in organizations such as OSIS and extracurricular activities. This condition strengthens the theory that quality education is not only measured by cognitive achievement, but also from the affective and psychomotor dimensions, which grow through co-curricular and extra-curricular activities. Thus, the use of BOS funds for student activities has functioned as a strategic instrument in achieving the goals of national education, namely the development of a whole person who is intellectually, emotionally, and spiritually intelligent.

- **Increasing Academic and Non-Academic Achievement**

The improvement of both academic and non-academic achievements at SMA Negeri 7 Bandung is a direct indicator of the effectiveness of student programs supported by BOS funds. Student activities such as OSN, FLS2N, O2SN, and various self-development training not only provide space for expression and talent development, but also foster student motivation, discipline, and self-confidence. In the context of learning motivation theory, success in participating in positive activities such as competitions and leadership training can increase students' intrinsic motivation to achieve (Deci & Ryan, 2000). This is in line with interview findings which state that active students demonstrate more positive learning behavior, as well as improve in terms of critical thinking and communication skills.

The increase in the number of students participating and succeeding in provincial level competitions also reinforces the idea that experience in non-academic activities can contribute significantly to academic achievement. According to Bandura (1997), the experience of success (mastery experience) in a context, such as competitions or extracurricular activities, plays a major role in forming high self-efficacy, which ultimately drives better performance in academics. In addition, previous studies have also shown a positive correlation between participation in school

activities and academic achievement, especially in terms of time management skills, cooperation, and perseverance (Eccles & Barber, 1999). Therefore, the implementation of well-planned and well-funded student activities through BOS funds has been proven to contribute directly to the achievement of educational goals, namely balanced achievement between academic and non-academic.

Data from documentation and interviews show that student activities supported by BOS fund allocation have a positive impact on improving student achievement in both academic and non-academic aspects. In the last three years, there has been a significant increase in student participation in competitions, for example the number of OSN participants who qualified for the provincial level increased by 60%, and the competition branches participated in FLS2N expanded from 3 to 7 branches. This achievement indicates that students have wider access to channel their interests and talents through activities that are optimally facilitated by the school.

From a pedagogical perspective, students' active involvement in student activities creates a learning environment that is conducive to the development of character, social skills, and soft skills that are important in supporting academic learning. Interviews with teachers showed that students who regularly participate in student activities generally show higher learning motivation, good discipline, and developed critical thinking and communication skills. This condition reflects the reciprocal relationship between non-academic activities and students' academic performance. In this context, the role of BOS funds becomes crucial as a driver for the creation of inclusive, varied, and relevant learning opportunities to the needs of students as a whole.

- Effectiveness of Management and Transparency of BOS Funds

The effectiveness of BOS fund management is greatly influenced by an accountable, transparent, and participatory financial governance system. In SMA Negeri 7 Bandung, BOS fund management reflects these principles with complete documentation, starting from activity proposals, financial accountability reports, to evaluations of each activity implementation. The existence of periodic internal audits strengthens good financial oversight practices and is an indicator that the school has implemented the principle of good governance in managing public funds (Dwiningrum, 2011).

Transparency in the management of BOS funds not only increases the effectiveness of fund use, but also builds public trust in educational institutions. When schools routinely publish financial reports to parents and school residents, this shows the application of public accountability in the context of educational management (Sulistiyani, 2017). This principle is in line with the theory of educational financial management according to Mulyasa (2004), which emphasizes the importance of information transparency in order to create participation and support from all stakeholders.

In addition, a participatory approach in managing BOS funds encourages synergy between schools and the community. This is in line with the results of research by Rahardjo and Handayani (2021), which shows that the effectiveness of BOS management increases when the involvement of school committees, teachers, and parents is carried out from the planning to evaluation stages. Thus, openness of information, internal supervision, and involvement of school residents are key factors in supporting the effectiveness of educational programs funded by BOS, including student activities that are an integral part of developing student achievement.

The research findings show that the management of BOS funds at SMA Negeri 7 Bandung has been running effectively and accountably, as reflected in the existence of an orderly documentation and reporting system as well as an internal evaluation and audit mechanism that is carried out periodically. Based on observations and interviews with the BOS treasurer and the principal, every student activity funded by BOS must be accompanied by a proposal, accountability report, and evaluation of the results of the activity. This condition indicates that the school has implemented the principles of good governance, especially in the aspects of accountability and transparency.

In terms of effectiveness, the use of funds that are right on target and directly support student development, such as in OSIS activities, LDKS, and competitions, shows that the budget is managed in accordance with the objectives of BOS as stated in Permendikbud No. 63 of 2022, namely improving accessibility and quality of education. In addition, schools also publish reports on the use of funds through information boards and school committee meeting forums. This not only reflects transparency, but also strengthens community participation in supervision, as emphasized by the theory of **school-based management** (School-Based Management/MBE), which places school residents as the main actors in the decision-making process (Mulyasa, 2004).

From these results, it can be analyzed that the openness of information and participation of school residents in managing public funds have a positive impact on increasing trust, parental support, and the smooth implementation of student programs. The effectiveness of BOS management based on accountability and transparency also minimizes the potential for misappropriation of funds and fosters a culture of professional governance in the school environment. Thus, schools are not only successful in managing funds, but also in forming a healthy and sustainable management system in supporting student achievement, both academic and non-academic.

- **Impact on Character and School Climate**

Optimizing student activities through BOS funding support not only has an impact on increasing student participation and achievement, but also contributes significantly to character building and strengthening a positive climate in the school environment. Activities such as leadership training, OSIS organizations, extracurricular activities, and well-funded religious programs allow students to be actively involved in a holistic learning process, forming attitudes of self-confidence, responsibility, and the ability to work together effectively. From a character education perspective, student activities function as a vehicle for social and moral learning that instills values of discipline, leadership, and integrity (Lickona, 2004). This is in line with the goals of national education as stated in Law No. 20 of 2003 concerning the National Education System, namely developing the potential of students to become people who are faithful, pious, have noble character, and have the skills needed in community life.

Furthermore, the implementation of student activities that are designed systematically and sustainably creates a conducive, collaborative, and participatory school environment. A positive school climate is characterized by healthy social relationships, a supportive psychological atmosphere, and norms and expectations that encourage student involvement. Adequately funded student activities are a real instrument in creating these conditions. On the other hand, the implementation of student programs that are relevant to the values of the Pancasila Student Profile also encourages the internalization of characters such as mutual cooperation, independence, critical thinking, and global diversity. This strengthens the view that education is not only aimed at forming academically intelligent people, but also building whole people who have superior characters in social and national life (Kemendikbudristek, 2021).

The finding that student activities funded through BOS funds contribute to the formation of student character and the improvement of school climate shows that the non-academic dimension of education plays an important role in the whole learning process. Student participation in programs such as leadership training, religious, extracurricular, and OSIS creates a real practice space to develop responsibility, discipline, collaboration, and empathy. This supports Lickona's theory (2004), which emphasizes that character is formed through direct experience in valuable social situations.

In practice, the implementation of structured and sustainable activities can strengthen a positive school culture. Student involvement in these activities makes them feel that they have a role and place in the school community, which ultimately increases motivation, self-confidence, and attachment to institutional values. In addition, the integration of student activities within the framework of developing the Pancasila Student Profile shows that character building for students is not just an additional goal, but the core of 21st century education. Values such as mutual

cooperation, independence, and diversity are not only taught cognitively, but are realized in real student activities, supported by planned and transparent funding. Thus, the proportional allocation of BOS funds for this activity becomes a long-term investment in creating a generation that is academically capable and morally mature.

#### 4. CONCLUSION

Optimization of the use of School Operational Assistance (BOS) funds for student activities at SMA Negeri 7 Bandung has been running effectively, planned, and participatory. BOS funds are used to support various student development programs, such as extracurricular activities, leadership training, competition coaching, and religious activities, all of which are oriented towards character building and improving achievement.

Planning and allocation of funds are carried out through the School Activity and Budget Plan (RKAS) mechanism by involving various stakeholders, including students, so that the activities carried out are in accordance with real needs in the field. The program is designed by referring to the real needs of the school. In other words, planning is carried out precisely, factually, objectively, and transparently. This is done in order to maximize school operational funds so that SMA Negeri 7 Kota Bandung can be created with good academic and non-academic achievements.

The implementation of student programs funded by BOS has been proven to have a positive impact on students' academic and non-academic achievements, strengthening social skills, and forming a collaborative, dynamic, and character-based school culture. BOS support also shows the effectiveness of school management in maintaining transparency and accountability in the use of public funds. Thus, the optimization of BOS funds not only supports administrative aspects, but also plays an important role in strengthening the school climate and developing the profile of Pancasila students as a strategic direction of national education.

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