

Effectiveness of School Operational Assistance Fund Management in Improving Learning Quality

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ABSTRACT

School operational funds are one of the supporting elements in creating quality education, especially in the context of financing. The realization of this assistance fund is an obstacle because the needs and costs are not covered. This study aims to find the effectiveness of the management of School Operational Assistance Funds (BOS) at SMP Negeri 3 Cipatat in order to improve the quality of learning. This study uses a case study approach with data collection methods through observation, interviews, and documentation studies. The results of the study show that (1) BOS Fund Management at SMP Negeri 3 Cipatat has been carried out in a participatory, transparent, and accountable manner; (2) Teachers are involved in the preparation of activity plans through deliberation forums and ARKAS meetings, so that the needs of learning and school operations can be accommodated effectively; (3) The implementation of BOS Funds has been proven to support various important aspects, such as increasing access to education, procurement of digital learning media, extracurricular activities, maintenance of facilities and infrastructure, and increasing teacher competence through In House Training (IHT) activities. The conclusion of this study is that the management of BOS Funds at SMP Negeri 3 Cipatat has been effective in supporting the improvement of the quality of learning and strengthening school governance.

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1. INTRODUCTION

Education is a fundamental aspect in the development of a nation. In Indonesia, the challenge of equalizing education is still a serious issue due to the geographical conditions of the archipelago and the differences in the level of economic development in various regions. The School Operational Assistance Fund (BOS) is one of the government's strategic programs to address the gap. This program aims to help schools meet operational costs and reduce the burden of education costs for the community, especially in less developed areas.

The BOS Fund is one of the government's main programs in supporting educational operations, especially in primary and secondary education, with an emphasis on the needs of schools to improve the quality of learning effectively (Sutrisno, 2021). The School Operational Assistance Fund or what we often know as the BOS Fund has become the mainstay program of the Indonesian government in an effort to improve the quality of national education. This program is not just ordinary financial assistance, but is a strategic investment by the government for the future of the nation. As expressed by Sutrisno in his research in 2021, the BOS Fund has a primary focus on operational support for education at the primary and secondary levels, with special attention to meeting the needs of schools to improve the quality of learning effectively.

The presence of the BOS Fund provides a breath of fresh air for the world of Indonesian education. This program is carefully designed to ensure that every school, both in urban and remote areas, has sufficient resources to run a quality education process. The BOS Fund not only helps ease the financial burden on parents of students, but also provides space for schools to innovate in improving the quality of learning. In its implementation, the BOS Fund is allocated for various important school needs. Starting from the procurement of library books that support student literacy, improving learning facilities and infrastructure, to supporting extracurricular activities that develop the talents and potential of students. This fund is also used to encourage the development of teacher professionalism through various training and workshops, so that the quality of teaching can continue to be improved.

More than just financial assistance, the BOS Fund encourages transformation in school governance. Through this program, schools are encouraged to implement transparent, accountable, and participatory management principles. Principals, teachers, school committees, and parents of students are involved in the planning and monitoring process of fund use, thus creating a sense of shared ownership of the education quality improvement program. The positive impact of the BOS Fund has been felt in various regions. School participation rates have increased significantly along with the reduction in the cost burden that parents have to bear. The quality of learning has also shown improvement with the availability of more adequate learning facilities and media. Not only that, teachers' enthusiasm in educating has also increased due to support for their capacity development.

However, challenges in the implementation of the BOS Fund continue to be faced. Differences in geographical conditions and infrastructure between regions cause variations in the effectiveness of fund use. In some remote areas, limited access and human resources are still obstacles in optimizing the BOS Fund. Therefore, the government continues to evaluate and improve the distribution and supervision mechanisms for this program. In the future, the BOS Fund is expected to not only be a short-term solution, but to become a solid foundation for the transformation of national education. With proper management and support from all stakeholders, the BOS Fund can be a catalyst for change towards quality, equitable, and globally competitive Indonesian education.

Based on the results of previous research on the management of BOS funds, Margareta and Simanjuntak (2020) showed that government spending for the Education sector, including the use of BOS funds, has a positive impact on the quality of Education in Indonesia. The results of this study indicate that proper allocation of funds can improve the quality of education, both at the junior high and high school levels.

Margareta and Simanjuntak (2020) have provided strong empirical evidence that government spending on the education sector, especially through the BOS fund program, has a significant positive impact on the quality of education in Indonesia. Their findings show that targeted financial investment

in the education system can drive quality improvements, both at the junior high and senior high school levels. This study confirms that adequate funding is one of the keys to building a quality education system.

In line with these findings, Sutrisno (2021) elaborates further by emphasizing that BOS funds do not merely act as financial assistance, but strategically focus on the needs of schools to improve the quality of learning effectively. Sutrisno's perspective provides a deeper dimension on how BOS funds should be allocated and utilized to encourage the transformation of learning quality in classrooms. A very strong meeting point between these two studies lies in the shared recognition of the strategic role of BOS funds as a fiscal policy instrument that has a direct impact on improving the quality of education. These two studies complement each other in building a comprehensive narrative on the relationship between education funding and quality improvement. If Margareta and Simanjuntak provide macro evidence on the positive impact of fund allocation, Sutrisno enriches our understanding with a micro perspective on how these funds can be optimized to meet learning needs at the school level.

An interesting aspect of the alignment of these two studies is the recognition that the effectiveness of BOS funds is not solely determined by the amount of funds, but rather by the accuracy of their allocation and utilization. Margareta and Simanjuntak show that the right allocation of funds can encourage systemic improvements in the quality of education. In line with that, Sutrisno emphasizes the importance of utilizing funds to meet the specific needs of schools in improving the quality of learning. Both underline the importance of mechanisms that ensure BOS funds are used effectively and on target.

These studies also indicate the multi-dimensional impact of the BOS fund program. It not only impacts the physical dimensions such as improving facilities and infrastructure, but also non-physical aspects such as developing teacher professionalism, improving the learning process, and strengthening school management. Margareta and Simanjuntak have identified a positive impact on the quality of education in general, while Sutrisno more specifically underlines its impact on improving the quality of learning.

Another significant point of agreement is the recognition that BOS funds play an important role in reducing the gap in access and quality of education. Through equal funding, the program helps schools in disadvantaged areas to improve the quality of their education services. Both Margareta and Simanjuntak and Sutrisno acknowledged that BOS funds have made an important contribution to efforts to equalize the quality of education in Indonesia, although implementation challenges remain, especially in remote areas.

Another important aspect that is of common concern is the importance of good governance in the management of BOS funds. Both studies highlight that the effectiveness of this program is largely determined by transparency, accountability, and participation in its management. Careful planning, proper implementation, and ongoing monitoring and evaluation are crucial factors that determine the success of the BOS fund program in improving the quality of education. Interestingly, although both studies were conducted in a relatively short period of time, the development of the focus of the studies shows an evolution in understanding the role of BOS funds. While Margareta and Simanjuntak's studies focus more on the macro impact on the quality of education, Sutrisno develops a perspective that is more focused on the learning aspect. This reflects the development of educational discourse in Indonesia which is increasingly aware that improving the quality of education must ultimately be reflected in improving the learning process and outcomes.

These two studies also provide important implications for the development of education policy in Indonesia. Their findings confirm that investment in education through programs such as BOS funds is an appropriate strategy to improve the quality of Indonesia's human resources. The empirical evidence presented provides a strong basis for the government to continue to prioritize education funding and develop more effective mechanisms for its management.

Overall, the study by Margareta and Simanjuntak (2020) and the study by Sutrisno (2021) build a coherent narrative about the strategic role of BOS funds in the Indonesian education ecosystem. Both emphasize that adequate funding, well-managed, and directed at the need to improve the quality of learning, is a fundamental investment for the future of the nation. Their findings strengthen the belief that

the government's fiscal commitment to the education sector is not just routine spending, but a strategic investment that will provide long-term benefits for national development.

Based on a comprehensive study of BOS funds revealed in the research of Margareta and Simanjuntak (2020) and Sutrisno (2021), it can be concluded that the evaluation analysis of the use of BOS funds at SMPN 3 Cipatat provides a general overview that enriches understanding of the implementation of this BOS program at the education unit level. The findings at SMPN 3 Cipatat reflect the dynamics of BOS fund management that reflect both the successes and challenges faced in efforts to improve the quality of learning. The pattern of use of BOS funds at this school shows efforts to align with the principles outlined by Sutrisno, where the focus of allocation is directed at the need to effectively improve the quality of learning. A comprehensive evaluation of the planning, implementation, supervision, and accountability processes of BOS funds at SMPN 3 Cipatat reveals how a school in a suburban area seeks to maximize available resources to drive educational transformation. SMPN 3 Cipatat's experience in managing BOS funds is a concrete example of how national policies are translated into practice at the school level, as well as a reflective mirror for improving education funding policies in the future. Thus, the research at SMPN 3 Cipatat not only enriches the knowledge of educational financing management, but also provides an empirical basis for the development of a BOS fund management model that is more responsive to the needs of improving the quality of education in Indonesia, in line with the vision of national educational excellence as implied in the findings of Margareta, Simanjuntak, and Sutrisno.

2. METHODS

This study uses a case study approach, which aims to describe in depth and comprehensively the effectiveness of BOS Fund management at SMP Negeri 3 Cipatat. This approach was chosen because the researcher wanted to understand the phenomenon contextually based on the perceptions, experiences, and real practices of BOS implementers in the school environment. Suharyanto H. Soro (2023) defines the case study approach as a scientific activity carried out consciously for both single and multiple problems using observation data collection methods, interviews, questionnaires, and documentation and the like so that they can describe and exploit the findings comprehensively and in depth. The data collection method uses observation, interview, and documentation study methods. The observation method in this study is non-participatory observation, namely the researcher positions himself as an outsider and records and records events that occur in the field. Direct observation of facilities and infrastructure, teaching and learning activities, and other physical documentation. Furthermore, the method of collecting data is limited to interviews with respondents. The last method is documentation, namely the researcher analyzes the school administration as a whole. In-depth interviews with the principal, BOS treasurer, and teachers involved in the planning and implementation of BOS Funds. Documentation study of RKAS, BOS financial reports, and meeting documents.

The data analysis technique uses the Miles and Huberman model which includes three main stages: (1) Data reduction: filtering information that is relevant to the research focus; (2) Data presentation: compiling data in the form of a thematic narrative; (3) Drawing conclusions: interpreting data to find meaning and conclusions regarding the effectiveness of BOS fund management.

The research was carried out with the following steps:

1. Preparation: preparing interview instruments, determining informants (principal, BOS treasurer, teachers), and obtaining permission from the school.
2. Field data collection: conducting in-depth interviews with informants, observing the school environment, and documentation related to the use and reporting of BOS funds.
3. Data analysis: grouping data based on themes, then analyzing it descriptively.
4. Preparation of research reports: preparing reports based on findings and linking them to relevant theories and literature reviews.

In this study, several materials and instruments were used as follows: (1) Semi-structured interview guidelines, used to gather information from informants regarding the process and effectiveness of BOS Fund management; (2) Documentation, in the form of RKAS, reports on the use of BOS funds, meeting

minutes, and photos of activities funded by BOS funds; (3) Field notes, to record direct observations regarding the condition of facilities and infrastructure and learning activities supported by BOS funds.

3. FINDINGS AND DISCUSSION

This study aims to evaluate the effectiveness of the management of School Operational Assistance Funds (BOS) at SMP Negeri 3 Cipatat. Data were obtained through interviews with the principal, BOS treasurer, and teachers, as well as analysis of planning, implementation, and reporting documents for BOS fund management. Based on the results of interviews conducted with teachers, the principal, and the BOS treasurer at SMP Negeri 3 Cipatat, information was obtained that the planning process for BOS Fund management was carried out collaboratively and participatively. All teachers were involved in the school deliberation forum which discussed the preparation of the Semester Activity Plan (RKS) and the Annual Activity Plan (RKT). This forum is the initial forum for identifying various operational and learning needs that will be proposed in the preparation of the RKAS (School Activity and Budget Plan) through the ARKAS application.

In the process of preparing ARKAS, teachers are given the opportunity to convey specific needs, both at the class level and across subjects. The needs submitted include the procurement of stationery, teaching materials, digital learning media, to proposals for student activities such as competitions, extracurricular activities, and character building programs. The proposals are then discussed and formulated together by the school's BOS team to be adjusted to the available budget ceiling.

"The principal emphasized that teacher participation in planning is very important to ensure that the budget is actually used to support the learning process directly. Meanwhile, the BOS treasurer explained that every need proposed by teachers will be reviewed in terms of feasibility and compliance with the technical instructions for the use of BOS Funds. This process is carried out so that fund planning is not only right on target, but can also be accounted for administratively."

With this planning pattern, it can be concluded that SMP Negeri 3 Cipatat has implemented the bottom-up planning principle in the management of BOS Funds. The direct involvement of teachers as learning implementers provides an important contribution to the effectiveness of budgeting, because the designed needs truly reflect real conditions in the field. The implementation of the management of School Operational Assistance Funds (BOS) at SMP Negeri 3 Cipatat shows effective results and has a positive or real impact on improving the quality of education services. Various priority activities have been successfully funded in a planned and sustainable manner, in accordance with school needs and the applicable BOS technical guidelines.

1. Improving Access and Equity in Education

BOS funds at SMP Negeri 3 Cipatat have been used optimally to ensure equal access to education for all students, including students from families with low economic conditions. The school provides learning equipment such as textbooks, stationery, and uniforms for students in need. Costs for daily tests and semester exams are also covered by BOS, so as not to burden parents.

In addition, BOS is also used to subsidize student transportation for extracurricular activities or field studies, as well as providing support for mandatory activity costs, so that all students can participate without being constrained by costs.

2. Support Learning Innovation

SMP Negeri 3 Cipatat utilizes BOS Funds to support innovative and adaptive learning to current developments. The school allocates funds to purchase LCD projectors, active speakers, laptops, and internet devices that support information technology-based learning. Several teachers utilize these facilities to create digital learning content, interactive presentations, and project-based assignments. This strengthens the implementation of the Merdeka Curriculum and increases students' learning motivation, especially in subjects that are based on practice and exploration.

3. Extracurricular Activities and Character Development

BOS funds also play an important role in financing extracurricular activities, such as Scouts, dance, karawitan, futsal, and youth scientific activities. These activities have been proven to help in developing students' character, including in fostering a spirit of mutual cooperation, self-confidence, leadership, and creativity.

Expenditures include equipment, consumption, transportation, and honorariums for coaches or activity supervisors. In fact, schools are able to send students to compete at the district level with the support of BOS funds.

4. Maintenance of Facilities and Infrastructure

One of the significant uses of BOS Funds is in the field of maintaining school facilities and infrastructure. SMP Negeri 3 Cipatat uses part of the budget to repair damaged tables and chairs, paint classrooms, repair electrical networks, and clean water channels. This creates a cleaner, safer, and more comfortable learning environment for students and teachers. The principal said that the comfort of the classroom greatly supports students' focus on learning, and maintenance is carried out periodically to prevent greater damage.

5. Improving Teacher and Education Personnel Competence

The effectiveness of BOS Fund management is also reflected in the allocation for increasing teacher capacity through In House Training (IHT) activities, workshops, and training in the use of learning applications. Schools bring in external speakers and facilitate training needs internally. This activity allows teachers to develop pedagogical and professional competencies in a sustainable manner. For example, in the 2024/2025 academic year, schools have held IHT on the preparation of the Independent Curriculum teaching module and project-based learning strategies. BOS funds are used for consumption, stationery, documentation, and transportation of speakers.

6. School Administration and Operational Support

In addition to learning activities, BOS Funds are also used to finance administrative and operational activities of the school such as document duplication, electricity costs, school internet, clean water, and incentives for cleaning and security officers. With this support, school operational activities can run smoothly without any obstacles. Based on field findings supported by theories from Simanjuntak and Sutrisno, it can be concluded that the management of BOS Funds at SMP Negeri 3 Cipatat has been implemented effectively. This effectiveness is not only seen from the success of the funded activities, but also from the management process that meets the principles of good educational financial governance.

Based on the results of the study on the effectiveness of BOS Fund management at SMP Negeri 3 Cipatat, it can be concluded that fund management has been carried out in a participatory, transparent, and accountable manner, and has had a positive impact on improving the quality of education services. The implementation of BOS Funds includes various strategic aspects such as equalizing access to education, increasing learning innovation, supporting extracurricular activities, maintaining facilities and infrastructure, and developing teacher competencies.

This finding is in line with the theory that states that the effectiveness of BOS Fund management is largely determined by the participation of school stakeholders, starting from the planning, implementation, to reporting stages. At SMP Negeri 3 Cipatat, this is reflected in the active involvement of teachers in the RKAS preparation deliberation forum and decision-making based on class and education unit needs.

management of BOS Funds must meet the principles of efficiency, accountability, and be oriented towards improving the quality of learning. This is also seen in the implementation practices at SMP Negeri 3 Cipatat, where funds are used appropriately to fund various strategic activities such as the procurement of ICT facilities, teacher training (IHT), and strengthening learning services based on the Merdeka Curriculum. The reporting process that is open to the school community shows that there are accountability efforts that are in accordance with the principles put forward.

Thus, based on field findings supported by the theory of Simanjuntak and Sutrisno, it can be concluded that the management of BOS Funds at SMP Negeri 3 Cipatat has been implemented

effectively. This effectiveness is not only seen from the success of funded activities, but also from the management process that meets the principles of good educational financial governance.

4. CONCLUSION

The management of BOS Funds in this school has been carried out effectively. The involvement of all stakeholders in the planning process through the RKAS deliberation forum, the appropriate use of funds to support learning activities, extracurricular activities, maintenance of facilities and infrastructure, and improving teacher competency, shows that BOS Funds are truly used according to participatory, transparent, and accountable principles. This effectiveness is also supported by the existence of an orderly reporting system and the commitment of school management in directing funds according to priority educational needs. Theoretically, the results of this study strengthen the findings regarding the importance of school financial management based on efficiency, participation, and improving the quality of educational services.

As a suggestion for future research, it is suggested that the scope of the research be expanded not only to the managerial and administrative aspects, but also to examine more deeply the real impact of the use of BOS Funds on student learning outcomes, teacher motivation, and overall school organizational performance. In addition, further research can be conducted using mixed methods to obtain quantitative data to complement qualitative results, such as teacher perception questionnaires or data on program achievements funded by BOS.

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