

## MANAGEMENT OF BOS FUNDS TO IMPROVE QUALITY LEARNING IN ELEMENTARY SCHOOLS

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### Abstract

*Research on the management of School Operational Assistance (BOS) funds is very important because it plays a strategic role in ensuring the effective use of the education budget to improve the quality of learning in elementary schools. This study aims to determine how School Operational Assistance (BOS) management improves the quality of the learning process in elementary schools. A qualitative approach was used, with data collection techniques including observation, interviews, and documentation. Data sources were determined using purposive sampling, with participants consisting of school supervisors, principals, vice principals, school treasurers, and teachers. Data analysis was carried out through the stages of data reduction, data presentation, and conclusion drawing or verification. The results of the study indicate that the management of BOS funds in elementary schools is carried out effectively, accountably, and in accordance with regulations. The planning process was carried out participatively through a needs analysis outlined in the RKAS (School Activity and Budget Plan), organization was carried out with a clear division of tasks, and implementation followed technical guidelines with the main allocation going to the development of infrastructure and extracurricular activities. Supervision was carried out internally and externally to ensure transparency and accountability. Overall, the management of BOS funds has a positive impact on the quality of learning and student development, including in strengthening Islamic educational values such as honesty, trustworthiness, responsibility, and cooperation in school financial management. Thus, the successful management of BOS funds not only reflects administrative effectiveness but also embodies the implementation of Islamic values in creating an education management system that is both ethical and fair.*

*Keywords: Management, BOS Funds, Learning, Elementary School, Islamic Education*



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## INTRODUCTION

Basic education plays an important role in shaping quality human resources from an early age. To achieve this, elementary schools need adequate financial support. One of the main sources of funding is the School Operational Assistance Fund (BOS). BOS funds are provided by the government to support teaching and learning activities in elementary schools. However, the amount of funding does not always correlate with improvements in education quality. The effectiveness and accountability of management are key to the utilization of BOS funds. The Ministry of Education, Culture, Research, and Technology 2024 continues to distribute BOS funds to schools with fewer than 60 students. This policy demonstrates the government's commitment to equal access to education. However, the Corruption Eradication Commission KPK noted that 12% of schools still misuse BOS funds.<sup>1</sup> This condition emphasizes the importance of improving school accountability and managerial capacity.

Management is essentially a systematic process carried out to organize, direct, and control various resources so that they can be used effectively and efficiently in achieving certain objectives. The term management comes from the root word *kelola*, which means to organize, manage, or arrange something so that it runs well and produces the expected results.<sup>2</sup> In a broader context, management is often interpreted as the activities that encompass the processes of planning, organizing, implementing, and supervising various activities within an organization. Management reflects conscious human efforts to utilize potential in a targeted manner to achieve common goals.

According to Terry, management is a distinctive process consisting of four main functions, namely planning, organizing, actuating, and controlling.<sup>3</sup> These four functions are interrelated and form a continuous managerial cycle over time. In the planning stage, managers set goals and determine the necessary strategic steps and resources.<sup>4</sup> The organizing stage involves the division of tasks, authority, and responsibilities among individuals in a work system.<sup>5</sup> The execution stage is the core of management, while supervision serves to monitor that the execution remains on the

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<sup>1</sup> KPK, 2020

<sup>2</sup> Rima Sari Ramadhani, Nadia Fathurrahmi Lawita, and Della Hilia Anriva, "The Factors Affecting Fraud Prevention in BOS Fund Management," *Economic Education Analysis Journal*, 2022, <https://doi.org/10.15294/eeaj.v11i2.54135>.

<sup>3</sup> Irdhan Epria Darma Putra, Nurhizrah Gistituati, and R. Rusdinal, "Indonesian Education Policy And Management: Bos Fund In Primary Schools," *European Journal of Education Studies*, 2023, <https://doi.org/10.46827/ejes.v10i5.4827>.

<sup>4</sup> Afrilliana Fitri, "Pengelolaan Dana Bantuan Operasional Sekolah (Bos) Sekolah Dasar Negeri Kecamatan Mandiangin Koto Selayan Kota Bukittinggi," *Jurnal Administrasi Pendidikan*, 2014.

<sup>5</sup> Triana Rosalina Noor and Era Monita, "Efisiensi Alokasi Dana Bantuan Operasional Sekolah (BOS) Pada Masa Pandemi Covid-19," *JDMP (Jurnal Dinamika Manajemen Pendidikan)*, 2022, <https://doi.org/10.26740/jdmp.v6n1.p51-58>.

right track.<sup>6</sup>

Management is not limited to the business world or formal organizations, but also covers various aspects of life such as education, the environment, finance, government, and sports.<sup>7</sup> In the field of education, management includes the arrangement of the curriculum, teaching staff, facilities and infrastructure, and students to ensure effective learning. In the environmental field, management is related to the regulation of natural resource utilization to ensure sustainability.<sup>8</sup> In the financial sector, management emphasizes the efficient use of funds and accountability in every transaction carried out. All of these fields show that the essence of management is to optimize resources for maximum results.<sup>9</sup> Thus, management becomes an important element in realizing the success and sustainability of every activity.

Management is a systematic process for achieving specific goals through planning, organizing, implementing, and supervising various available resources, including human, financial, and material resources. Etymologically, the term management comes from the Latin words manus, meaning "hand," and agere, meaning "to do." The combination of the two forms the Italian word maneggiare, which means "to control" or "to regulate."<sup>10</sup> In the modern context, management is defined as the art and science of managing resources effectively and efficiently. Management not only serves to regulate organizational activities, but also directs resources to be effective and efficient.<sup>11</sup> Therefore, management is an important aspect in every form of human activity that requires coordination and rational decision-making to achieve common goals.

According to George R. Terry in Cox Taylor, management is a distinctive process consisting of planning, organizing, implementing, and supervising actions carried out to achieve predetermined goals.<sup>12</sup> Meanwhile, Isharyadi state that management is an effort to achieve

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<sup>6</sup> R. Sartori et al., "Physiological Differences and Implications to Reproductive Management of Bos Taurus and Bos Indicus Cattle in a Tropical Environment.," *Society of Reproduction and Fertility Supplement*, 2010, <https://doi.org/10.7313/upo9781907284991.028>.

<sup>7</sup> Siti Assyifa Qolbi, Lismawati, and Ahmad Mulalic, "Pengaruh Problem Based Learning Terhadap Kemampuan Bernalar Kritis Siswa Pada Mata Pelajaran PAI Di SMAN 5 Tangerang Selatan," *At Turots: Jurnal Pendidikan Islam*, April 15, 2024, <https://doi.org/10.51468/jpi.v6i1.489>.

<sup>8</sup> Alfian Eko Rochmawan et al., "Implementation of Curriculum Development in Islamic Religious Education at Al Islam Mranggen Elementary Madrasah, Sukoharjo Regency, Central Java," *At Turots: Jurnal Pendidikan Islam*, May 28, 2024, <https://doi.org/10.51468/jpi.v6i1.521>.

<sup>9</sup> Tunjung Magenta et al., "Perspektif Dalil Pendidikan Tentang Kebersihan Dan Pelestarian Lingkungan," *At Turots: Jurnal Pendidikan Islam*, June 5, 2024, <https://doi.org/10.51468/jpi.v6i1.502>.

<sup>10</sup> Muhamad Fadli, Diana Monita, and Muhammad Chafidz Ali Wafa, "The Philosophy of Thomas Kuhn: Paradigms and Scientific Revolutions in Islamic Scholarship," *At Turots: Jurnal Pendidikan Islam*, June 5, 2024, <https://doi.org/10.51468/jpi.v6i1.334>.

<sup>11</sup> Qiyadah Robbaniyah, Syaiful Anam, and Dinda Eka Safitri, "Pengelolaan Pendidikan Islam Pada Perguruan Tinggi Perspektif Manajemen Pemasaran," *At Turots: Jurnal Pendidikan Islam* 2, no. 2 (January 1, 1970), <https://doi.org/10.51468/jpi.v2i2.35>.

<sup>12</sup> Cox Taylor & Pelled. "Cultural Diversity in Organizations: Theory, Research, and Practice." *International Journal of Organizational Analysis*, 1993.

organizational goals by working together through other people.<sup>13</sup> From these perspectives, it is clear that management cannot be separated from human activities because it is a means of regulating, leading, and controlling various activities.<sup>14</sup> Each management function has an important and interrelated role in forming an effective work system. Without management, organizational activities will run without a clear direction and it will be difficult to achieve optimal results.<sup>15</sup>

From the various definitions that have been put forward, it can be concluded that management is a planned and directed process of utilizing all resources to achieve desired goals.<sup>16</sup> The concept of management covers three main aspects, namely process, resources, and goals, which form the basis for its implementation. Process emphasizes the stages of interrelated activities, resources include all the potential that an organization has, and goals are the ultimate direction to be achieved.<sup>17</sup> Management serves to maintain order, increase productivity, and ensure work effectiveness in every activity. It can be understood that management is a major factor that determines the success and sustainability of an organization.

School Operational Assistance Funds (BOS) are an Indonesian government program that aims to support the implementation of compulsory education and improve the quality of primary and secondary education.<sup>18</sup> BOS funds are given to public and private schools as a form of non-personnel funding assistance so that operational activities can run smoothly. This program was first launched in 2005 by the Ministry of National Education as a follow-up to the free education policy for the community.<sup>19</sup> BOS funds come from the State Budget (APBN), which are then distributed to each educational unit through a regional transfer mechanism.<sup>20</sup> These funds are used to finance routine school needs such as the purchase of stationery, consumables, and maintenance costs for educational facilities.

Conceptually, BOS funds serve as a fiscal policy instrument designed to reduce the burden

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<sup>13</sup> Isharyadi, Firman Kurniawan, Irwansyah Irwansyah, and Poppy Ruliana. "Integrated Marketing Communication Sekolah Tinggi Desain Interstudi Sebagai Strategi Keluar Dari Krisis." *Communicare: Journal of Communication Studies*, 2019.

<sup>14</sup> Valerie Alexandra, Karen Holcombe Ehrhart, and Amy E. Randel, "Cultural Intelligence, Perceived Inclusion, and Cultural Diversity in Workgroups," *Personality and Individual Differences*, 2021, <https://doi.org/10.1016/j.paid.2020.110285>.

<sup>15</sup> Katja Raithel, Daan van Knippenberg, and Daan Stam, "Team Leadership and Team Cultural Diversity: The Moderating Effects of Leader Cultural Background and Leader Team Tenure," *Journal of Leadership and Organizational Studies*, 2021, <https://doi.org/10.1177/15480518211010763>.

<sup>16</sup> Raithel, van Knippenberg, and Stam.

<sup>17</sup> Narayan Gopalkrishnan, "Cultural Diversity and Mental Health: Considerations for Policy and Practice," *Frontiers in Public Health*, 2018, <https://doi.org/10.3389/fpubh.2018.00179>.

<sup>18</sup> Günter K. Stahl and Martha L. Maznevski, "Unraveling the Effects of Cultural Diversity in Teams: A Retrospective of Research on Multicultural Work Groups and an Agenda for Future Research," *Journal of International Business Studies*, 2021, <https://doi.org/10.1057/s41267-020-00389-9>.

<sup>19</sup> Matthew Corritore, Amir Goldberg, and Sameer B. Srivastava, "Duality in Diversity: How Intrapersonal and Interpersonal Cultural Heterogeneity Relate to Firm Performance," *Administrative Science Quarterly*, 2020, <https://doi.org/10.1177/0001839219844175>.

<sup>20</sup> Corritore, Goldberg, and Srivastava.

of education costs on the community and improve equitable access to education. In practice, BOS funds must be managed transparently, accountably, and in accordance with technical guidelines established by the government.<sup>21</sup> Schools receiving funds are required to prepare a School Activity and Budget Plan (RKAS) as a basis for the use of funds in accordance with educational needs and priorities. Good management will help improve the effectiveness of the teaching and learning process and support the achievement of National Education Standards.<sup>22</sup> Therefore, every school is expected to have a financial management system that is orderly, transparent, and involves community participation in overseeing the use of BOS Funds.

It is understood that BOS funds not only serve as a source of school funding, but also as a strategic means of strengthening the national education system. This program promotes equitable access to education by ensuring that every student can enjoy learning facilities without economic barriers.<sup>23</sup> In addition, BOS funds are a tangible manifestation of the government's commitment to creating inclusive, high-quality education that promotes social justice.<sup>24</sup> The success of BOS Fund management depends on collaboration between the government, schools, and the community in maintaining accountability and transparency. Therefore, the BOS Fund has a fundamental role in realizing national development goals in the field of education.

Learning is a process that is systematically designed to help students acquire knowledge, skills, values, and attitudes through various learning experiences.<sup>25</sup> Etymologically, learning comes from the word "belajar" which means the process of behavioral change as a result of interaction with the environment.<sup>26</sup> In the context of modern education, learning does not only focus on the delivery of material, but also emphasizes the active involvement of students in constructing their own understanding. Teachers act as facilitators who create a conducive, interactive, and meaningful

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<sup>21</sup> Mustafa K. Yilmaz et al., "Measuring the Impact of Board Gender and Cultural Diversity on Corporate Governance and Social Performance: Evidence from Emerging Markets," *Economic Research-Ekonomika Istrazivanja*, 2023, <https://doi.org/10.1080/1331677X.2022.2106503>.

<sup>22</sup> Corritore, Goldberg, and Srivastava, "Duality in Diversity: How Intrapersonal and Interpersonal Cultural Heterogeneity Relate to Firm Performance."

<sup>23</sup> Sindik Widati, Wisnu Setyawan, and Sinah Riyanah, "School Operational Assistance Fund (BOS) Accounting Information System as an Internal Control Tool," *Is The Best Accounting Information Systems and Information Technology Business Enterprise This Is Link for OJS Us*, 2024, <https://doi.org/10.34010/aisthebest.v8i2.11611>.

<sup>24</sup> Nagara Rezki Febrina Tuheteru, Anessa Musfitria, and Eko Yuliawan, "Analisis Efektivitas Pada Pengelolaan Kas Dana Bantuan Operasional Sekolah Di MI At-Taqwa Cijeruk," *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, 2022, <https://doi.org/10.47467/elmal.v3i3.900>.

<sup>25</sup> Hendro Handoko, Tri Rustiadi, and Siti Baitul Mukarromah, "Implementation of The Use of School Operational Assistance (BOS) Funds in Fulfilling Middle School Sports Infrastructure Facilities in Ngadirejo District," *Journal of Physical Education and Sports*, 2020.

<sup>26</sup> Ristya Dwi Anggraini, "Transparansi, Partisipasi, Dan Akuntabilitas Pengelolaan Anggaran Dana BOS Dalam Program RKAS Di SDN Pacarkeling VIII Surabaya," *Kebijakan Dan Manajemen Publik*, 2013.

learning environment.<sup>27</sup> Therefore, learning is an activity that requires interaction between teachers, students, and learning resources to achieve educational goals effectively and efficiently.

Conceptually, learning includes three main components, namely input, process, and output. Input includes students, teachers, and the facilities and infrastructure that support learning activities. The process includes educational interactions that take place in teaching and learning situations, while the output is learning outcomes in the form of behavioral changes and increased competence.<sup>28</sup> Effective learning requires careful planning, the application of appropriate methods, and continuous evaluation to assess the success of the process.<sup>29</sup> Thus, learning is not only aimed at transferring knowledge, but also at developing the full potential of students so that they are able to adapt and contribute to society.

Research on the management of School Operational Assistance (BOS) funds has been widely conducted to examine its contribution to improving education quality. Effective BOS fund management significantly influences the adequacy of learning facilities and student achievement when implemented according to technical guidelines and school needs.<sup>30</sup> However, weak coordination between school committees and principals often leads to delays and inefficiencies in budget execution, while transparency and accountability in financial reporting remain key determinants of community trust and program sustainability.<sup>31,32</sup> Nevertheless, a clear research gap

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<sup>27</sup> Okta Antonius, Neri Susanti, and Novman Ahmad Ali, "Cash Flow Analysis of School Operational Assistance Funds (BOS) at SMA Negeri 9 Seluma," *Journal of Indonesian Management*, 2021, <https://doi.org/10.53697/jim.v1i4.311>.

<sup>28</sup> Bayu Kharisma, "Can a School Operational Assistance Fund Program (BOS) Reduce School Drop-Outs During The Post-Rising Fuel Prices In Indonesia? Evidence From Indonesia," *Jurnal Ekonomi Pembangunan: Kajian Masalah Ekonomi Dan Pembangunan*, 2018, <https://doi.org/10.23917/jep.v18i2.4942>.

<sup>29</sup> Baiq Dewi Lita Andiana, "Recording of Cash Expenditures and Receipts in School Operational Assistance Funds ( BOS ) Based on Accounting Information Systems at MA Plus Al-Ittihad," *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 2022.

<sup>30</sup> Hadiyanto, Shelvie Famella, and Bambang Budi Wiyono, "The Challenge of School Operational Assistance Management in Elementary Schools," *International Journal of Innovation, Creativity and Change*, 2019; Jamaluddin Ahmad et al., "Triple Helix and Decentralization Approach: Management of School Operational Assistance Funds," *Universal Journal of Educational Research*, 2020, <https://doi.org/10.13189/ujer.2020.081054>; Anugrah Anugrah, Widyatmike Gede Mulawarman, and Nurlaelah Nurlaelah, "School Operational Assistance Management to Lighten School Burden: A Literature Review," *EduLine: Journal of Education and Learning Innovation*, 2022, <https://doi.org/10.35877/454ri.eduline1235>.

<sup>31</sup> Hadining Susilawati, Yasir Arafat, and Nuril Furkan, "Management of Regular School Operational Assistance Funds," *Journal of Social Work and Science Education*, 2023, <https://doi.org/10.52690/jswse.v4i1.430>; Komang Andrian Utama Putra and I Ketut Suryanawa, "The Effect of Accountability and Transparency on Effectiveness of Government School Operational Assistance Funds Management," *European Journal of Business and Management Research*, 2022, <https://doi.org/10.24018/ejbmr.2022.7.4.1364>; Rudolf Lumbantobing, "School Operational Assistance and the Future of Financial Management in the Education Sector," *AL-ISHLAH: Jurnal Pendidikan*, 2021, <https://doi.org/10.35445/alishlah.v13i3.1442>.

<sup>32</sup> Rismita Rismita, "The Management Of The Education Operational Grant And Its Effects On School Development," *JPI (Jurnal Pendidikan Indonesia)*, 2020, <https://doi.org/10.23887/jpi-undiksha.v9i2.21218>; Muhammed Atak et al., "Health Risks Management Program in Schools: An

remains in understanding how the four managerial functions planning, organizing, implementing, and supervising are integrated and interact systematically in the BOS fund management process at the elementary school level to achieve quality learning outcomes.

This study aims to analyze in depth how BOS funds are managed at Public Elementary Schools 7, 8, and 12 in South Teupah District. The focus of the study is on the implementation of four management functions, namely planning, organizing, implementing, and supervising the management of BOS funds. In addition, this study also aims to assess the extent to which the management of these funds contributes to improving the quality of the teaching and learning process and the effectiveness of school budget utilization. Thus, the results of this study are expected to provide an empirical description and practical recommendations for improving financial management in education that is transparent, accountable, and oriented towards learning quality.

Good management of BOS funds is not only a matter of financial administration, but also an integral part of efforts to realize effective and equitable education governance. Schools, as the main implementers of the BOS program, must have adequate managerial capacity to be able to plan, implement, and account for the use of funds in accordance with regulations. When management functions optimally, transparency and accountability will be maintained, so that the funds disbursed will have a real impact on improving the quality of education. Therefore, this study is based on the belief that the effectiveness of BOS fund management is largely determined by the quality of school management in consistently implementing the principles of transparency, participation, and public accountability.

## RESEARCH METHODS

The unit of analysis in this study consists of three Public Elementary Schools SDN 7, SDN 8, and SDN 12 located in South Teupah Subdistrict, Simeulue Regency. These schools were selected purposively because they receive the largest allocation of BOS funds compared to other elementary schools in the area. Based on official data, SDN 7 has 103 students with BOS funds of IDR 109,180,000, SDN 8 has 90 students with IDR 95,400,000, and SDN 12 has 85 students with IDR 90,100,000. Meanwhile, South Teupah Subdistrict as a whole has 31 educational units, including 17 elementary schools, 8 junior high schools, 5 high schools, and 1 vocational high school. The research subjects consist of school principals, BOS treasurers, teachers, and school committee members who are directly involved in BOS fund management and supervision.

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Operational Study in Türkiye,” *International Journal of Environmental Research and Public Health*, 2023, <https://doi.org/10.3390/ijerph20043718>; Siti Elly Sulastrı et al., “Operational Financial Management of Jami’atul Qura’wal Hufadz Islamic Boarding School Palembang,” *Journal Corner of Education, Linguistics, and Literature*, 2022, <https://doi.org/10.54012/jcell.v2i2.94>.

The focus of the study is to analyze the management of BOS funds in improving the quality of learning in elementary schools. The analysis includes four aspects: (1) planning, (2) organizing, (3) implementation. This study aims to describe how these processes are carried out to ensure that the funds are used effectively and efficiently to support teaching and learning activities. The research design applied is qualitative descriptive, as it allows researchers to explore in depth the real management practices, constraints, and impacts of BOS fund utilization in each school context.

The data collection techniques used include in-depth interviews with principals, treasurers, teachers, and school committees; participatory observation of BOS fund management activities; and documentation of official records such as RKAS, BOS realization reports, and government guidelines. The data analysis employed the Miles and Huberman interactive model, consisting of three main stages: data reduction, data display, and conclusion drawing/verification.<sup>33</sup> This method enables researchers to systematically process both qualitative narratives and numerical data (such as fund amounts and student numbers), thus producing a comprehensive interpretation of how effective BOS fund management contributes to improving the quality of learning in elementary schools.

## RESULT AND DISCUSSION

This research was conducted in three different schools, namely Public Elementary Schools 7, 8, and 12 in South Teupah District. The research results on "Management of School Operational Assistance to Improve Quality Learning Processes in South Teupah District, Simeulue Regency" contain several points of information obtained through interviews conducted by the researcher in the field.



Figure 1. State Elementary School 7  
Teupah Selatan

<sup>33</sup> Lumbantobing, "School Operational Assistance and the Future of Financial Management in the Education Sector."



### Planning for education management

The planning process for BOS fund management in SDN 7, 8, and 12 Teupah Selatan focuses on addressing basic educational needs and improving learning quality. Each school prioritizes infrastructure repairs, teacher training, and literacy development based on their specific conditions. Planning is carried out participatively, involving principals, teachers, and committees to ensure that financial allocations align with real needs.

**Table 1.** BOS Fund Planning Focus in Selected Elementary Schools, Teupah Selatan Subdistrict

School	Main Issues Identified	Priority Planning Programs
<b>SDN 7 Teupah Selatan (Alus Alus Village)</b>	Limited infrastructure; low literacy and numeracy levels	Teacher training, literacy module development, classroom repairs, parent–committee partnerships
<b>SDN 8 Teupah Selatan (Ulul Mayang Village)</b>	Unfit classrooms; poor sanitation; limited clean water access	Classroom renovation, construction of toilets and water facilities, remedial numeracy programs
<b>SDN 12 Teupah Selatan (Trans Meranti Village)</b>	Incomplete data; inadequate facilities	Updating Dapodik data, curriculum and assessment training, building reading corners, providing tables and chairs

Source: *Interview Data (2025)*

Table 1 summarizes the planning priorities of the three public elementary schools in Teupah Selatan. SDN 7 focuses on improving teacher competence and literacy development, SDN 8 prioritizes infrastructure renovation and sanitation facilities, while SDN 12 emphasizes data updating and strengthening of literacy culture. Each school tailors its planning based on its contextual needs and available BOS fund capacity.

From the three schools studied, three main tendencies emerge. First, infrastructure improvement is a dominant focus due to the inadequate physical conditions of school buildings. Second, teacher capacity building becomes a shared priority to ensure the sustainability of quality learning. Third, literacy enhancement efforts through reading corners, module development, and remedial programs reflect the schools’ commitment to improving basic student competencies in literacy and numeracy as part of their BOS fund planning strategies.

The findings in Table 1 show that the planning for BOS fund management in SDN 7, 8, and 12 Teupah Selatan is directed toward improving basic facilities, teacher competence, and literacy development. This finding aligns with the study by Suryadi, which states that effective BOS fund planning must begin with a comprehensive needs analysis to ensure that allocations are

directed toward priority sectors that directly affect learning quality.<sup>34</sup> Similarly, Hoerul Umam emphasize that participatory planning through the involvement of principals, teachers, and school committees creates transparency and strengthens accountability in school financial management.<sup>35</sup> The collaborative approach observed in these schools demonstrates that participatory planning not only meets administrative requirements but also builds collective awareness of the importance of effective resource utilization to enhance educational outcomes.

In addition, the focus on improving infrastructure and developing literacy-based programs in the three schools supports the argument of Tahim that the use of BOS funds should prioritize physical improvement and pedagogical quality enhancement as a foundation for quality learning.<sup>36</sup> Schools with adequate infrastructure and trained teachers are better able to implement creative and contextual learning processes. The literacy and numeracy programs designed by SDN 7, 8, and 12 also align with the Ministry of Education and Culture's National Literacy Movement, which encourages schools to allocate part of their BOS funds for literacy improvement. Thus, the data in this study strengthen previous research that highlights BOS fund planning as a key driver for equitable educational development and continuous improvement in the quality of learning at the elementary level.

### **Organization of BOS Fund Management**

The organization of BOS fund management in SDN 7, 8, and 12 Teupah Selatan shows a structured and transparent system involving principals, treasurers, teachers, and school committees. Each actor has a clearly defined role to ensure that the management process runs effectively, accountably, and in accordance with technical guidelines. Coordination and supervision are conducted regularly to strengthen collaboration and public trust in the use of BOS funds.

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<sup>34</sup> Hoerul Umam and Iyad Suryadi, "Sufism as a Therapy in the Modern Life," *International Journal of Nusantara Islam*, 2019, <https://doi.org/10.15575/ijni.v7i1.4883>.

<sup>35</sup> Hadiyanto, Famella, and Wiyono, "The Challenge of School Operational Assistance Management in Elementary Schools."

<sup>36</sup> Abdul Tahim, Candra Wijaya, and Yusuf Hadijaya, "Management of School Operational Assistance in Increasing the Quality of Education," *EDUTECH : Journal of Education And Technology*, 2023, <https://doi.org/10.29062/edu.v6i4.545>.

**Table 2.** Organizational Structure of BOS Fund Management in Selected Elementary Schools, Teupah Selatan Subdistrict.

School	Division of Roles	Form of Coordination and Transparency
<b>SDN 7 Teupah Selatan (Alus Alus Village)</b>	Principal as overall manager; Treasurer handles administration and financial reporting; Teachers plan and implement programs; Committee supervises and provides input	Regular meetings between principal, treasurer, teachers, and committee to ensure transparency and compliance with guidelines
<b>SDN 8 Teupah Selatan (Ulul Mayang Village)</b>	Principal directs BOS policy; Treasurer records and prepares accountability reports; Teachers identify learning needs and implement activities; Committee oversees fund use	Regular coordination meetings with all stakeholders to discuss fund usage and accountability reports
<b>SDN 12 Teupah Selatan (Trans Meranti Village)</b>	Principal in charge; Treasurer as fund administrator; Teachers as activity implementers; Committee as supervision partner	Open meetings with teachers and committee; all financial reports presented and discussed collectively to ensure accountability

**Source:** *Interview Data (2025)*

Table 2 illustrates that all three elementary schools in Teupah Selatan have formal and transparent organizational structures for managing BOS funds. The principal consistently acts as the overall manager, the treasurer as the administrative and financial report handler, teachers as the implementers of educational activities, and the school committee as a supervisory partner. Coordination between these stakeholders occurs regularly through meetings and discussions to ensure that fund utilization aligns with regulations and supports school priorities.

From the data, three key tendencies can be identified. First, clear role division ensures that every member of the school organization understands their responsibilities, thereby preventing administrative overlap. Second, intensive coordination through regular meetings strengthens internal communication and collective decision-making in BOS fund management. Third, transparency and community involvement emerge as a shared commitment among the schools, demonstrated through open reporting and committee participation, which helps build public trust and reinforces accountability in the management of education funds.

The organizational pattern of BOS fund management in SDN 7, 8, and 12 Teupah Selatan reflects a participatory and transparent governance model. This finding aligns with Rismita who states that effective school financial management requires clear role division, accountability, and cooperation among stakeholders to prevent mismanagement and ensure efficiency.<sup>37</sup> The involvement of principals, treasurers, teachers, and committees also supports the School-Based Management (SBM) theory, which emphasizes decentralized decision-making and community participation as essential elements of good governance in education.<sup>38</sup> In line with this, Sulastri (2020) found that schools applying SBM principles especially in financial organization tend to achieve better transparency and trust from the public.<sup>39</sup> The structured coordination in these three schools demonstrates that the implementation of BOS fund organization is consistent with the principles of accountability and inclusivity recommended in previous studies.

Moreover, the practice of open meetings and financial reporting in SDN 12, as well as joint coordination in SDN 7 and 8, resonates with the findings of Susanti, who emphasized that continuous communication between school management and the school committee fosters social control and reinforces integrity in fund utilization. The collective supervision mechanism also aligns with Fayol's Classical Management Theory, particularly the principles of division of work, unity of direction, and order, which together create a system that enhances efficiency and coordination.<sup>40</sup> These findings indicate that organizational structure and transparency are not merely administrative requirements but fundamental mechanisms that ensure BOS funds truly contribute to improving learning quality. Therefore, the organizational approach observed in these schools demonstrates the operationalization of participatory management theory in the context of local education governance.

### **Implementation of BOS Fund Management**

The implementation of BOS fund management in SDN 7, 8, and 12 Teupah Selatan follows the government's technical guidelines with a focus on transparency, accountability, and efficiency. Each school allocates the majority of funds to improve learning facilities, provide teaching materials, and support extracurricular activities. Implementation is carried out collaboratively between principals, treasurers, teachers, and committees to ensure that fund utilization aligns with school priorities and enhances learning quality.

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<sup>37</sup> Rismita Rismita. "The Management Of The Education Operational Grant And Its Effects On School Development."

<sup>38</sup> Atak et al., "Health Risks Management Program in Schools: An Operational Study in Türkiye."

<sup>39</sup> Siti Elly Sulastri et al., "Operational Financial Management of Jami'atul Qura'wal Hufadz Islamic Boarding School Palembang."

<sup>40</sup> Hanindyah Fajrun Nuristighfar and Hendra Sukmana, "Effectiveness of Public Elementary School Operational Assistance Fund Management Policy," *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan*, 2022, <https://doi.org/10.32678/tarbawi.v8i02.6654>.



Source;

<https://share.google/images/0n3SWT2Z31Uc78gYP>



Source;

<https://share.google/images/0n3SWT2Z31Uc78gYP>

**Figure 2.** Effective Strategies for Managing BOS Funds to Improve Learning Quality

It is understood that BOS funds (School Operational Assistance) must be managed effectively and transparently. Management is carried out through data-based planning and real needs, budget implementation based on the principle of efficiency, as well as regular monitoring and evaluation. The results of the use of funds must be published openly so that the public can be aware and monitor them, ensuring that BOS funds are truly beneficial for improving the quality of education.

**Table 3.** Implementation Focus of BOS Fund Management in Selected Elementary Schools, Teupah Selatan Subdistrict.

School	Implementation Focus	Fund Allocation and Transparency Mechanism
SDN 7 Teupah Selatan (Alus Alus Village)	Implementation follows BOS guidelines; prioritizes quality learning and infrastructure improvement	Around 70% for educational facilities; implementation stages (planning–reporting) carried out openly through internal coordination
SDN 8 Teupah Selatan (Ulul Mayang Village)	Emphasis on transparency and participation of school elements	Quarterly financial reporting on school information board; funds used for facilities, maintenance, and student activities
SDN 12 Teupah Selatan (Trans Meranti Village)	Participatory implementation involving teachers and committees	70% for learning facilities, 15–20% for extracurricular activities; open discussions ensure accountability and proper allocation

**Source:** Interview Data (2025)

Table 3 shows that the implementation of BOS funds in SDN 7, 8, and 12 Teupah Selatan is generally well-structured, transparent, and participatory. All schools adhere to the official technical guidelines while prioritizing learning support and infrastructure improvement. A significant portion of funds approximately 70% is used for procurement and maintenance of educational facilities, while 15–20% is allocated to extracurricular activities that enhance students' creativity and motivation. Transparency is maintained through open reporting systems and committee involvement, ensuring community oversight in every financial decision.

From the data, three main tendencies emerge. First, compliance with BOS technical guidelines appears consistent across the three schools, reflecting disciplined management practices and adherence to government regulations. Second, there is a clear priority toward improving educational facilities and learning environments, which indicates that schools recognize the direct link between infrastructure quality and learning outcomes. Third, participatory and transparent reporting mechanisms are practiced systematically such as quarterly reports and community announcements showing the schools' strong commitment to accountability and stakeholder engagement in fund management.

The findings in Table 5 are in line with previous studies showing that effective implementation of BOS fund management depends on transparency, participation, and adherence to government guidelines. According to Kusnandar, the implementation of BOS funds that follows technical instructions can improve the quality of learning because every expenditure is directed toward supporting students' academic needs and school development.<sup>41</sup> Similarly, Adriansyah & Maftuhah emphasize that a participatory approach through the involvement of teachers and school committees ensures that fund allocation meets real learning priorities.<sup>42</sup> This is evident in SDN 7, 8, and 12 Teupah Selatan, where the implementation emphasizes openness and collaboration between principals, treasurers, and committees, reflecting the concept of good governance in education management.<sup>43</sup>

Furthermore, the implementation practices observed are consistent with the theory of accountability and transparency in public fund management, which states that financial responsibility in educational institutions must be accompanied by community participation and

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<sup>41</sup> Kusnandar et al., Competence-Based Education and Training Model for Management Team of School Operational Assistance." *Universal Journal of Educational Research*, 2020. <https://doi.org/10.13189/ujer.2020.080422>.

<sup>42</sup> Adriansyah & Maftuhah, "Pengelolaan Pembiayaan Pendidikan Sekolah Dasar Negeri Poris Pelawad 5 Kota Tangerang." *Al-Idaroh: Jurnal Studi Manajemen Pendidikan Islam*, 2023. <https://doi.org/10.54437/alidaroh.v7i1.623>.

<sup>43</sup> Novrita Suryani, Mohamad Muspawi, and Aprillitzavivayarti Aprillitzavivayarti, "Implementasi Kurikulum Merdeka Belajar Di Sekolah Penggerak," *Jurnal Ilmiah Universitas Batanghari Jambi*, 2023, <https://doi.org/10.33087/jiubj.v23i1.3291>.

regular reporting.<sup>44</sup> The presence of open meetings, periodic reports, and participatory decision-making at the three schools illustrates a strong culture of accountability that enhances public trust. These practices also align with the findings of Rokhadiyanti, who explains that the success of BOS fund management in improving learning outcomes is determined by how effectively schools can translate financial support into concrete educational improvements.<sup>45</sup> Therefore, the management model observed in Teupah Selatan can be considered a practical embodiment of transparent and participatory fund governance that contributes directly to learning quality improvement in elementary schools.

## CONCLUSSION

The management of BOS funds at SD Negeri 7, 8, and 12 in Teupah Selatan Subdistrict demonstrates that effective planning, organization, and implementation are key to improving the quality of learning in elementary schools. The research findings show that each stage of management starting from participatory planning, clear division of organizational roles, to transparent implementation has been carried out in accordance with technical guidelines and principles of accountability. These practices ensure that the use of BOS funds is not only efficient but also directly supports priority programs such as literacy improvement, infrastructure enhancement, and teacher training.

In line with the research objectives, the findings confirm that transparent and participatory BOS fund management strengthens community trust and contributes significantly to improving school performance and student learning outcomes. The discussion supports the argument that the success of BOS fund utilization depends on the synergy among principals, treasurers, teachers, and school committees in translating financial support into tangible educational progress. Thus, good governance in school financial management becomes an essential foundation for realizing quality and equitable education at the elementary level.

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<sup>44</sup> Tahim, Wijaya, and Hadijaya, "Management of School Operational Assistance in Increasing the Quality of Education."

<sup>45</sup> Ary Rokhadiyati, "Evaluation of Implementation Policy on Management of School Operational Fund (BOS) 2019 with Edward III Model," *Jurnal Pendidikan Dan Pengajaran*, 2020, <https://doi.org/10.23887/jpp.v53i1.24625>.

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