

Analysis of the Management of School Operational Assistance (BOS) funds to improve educational performance at SD Negeri Inpres Dok IX Jayapura City

Helena Gracelia U. Gobay^{1*}, Halomoan Hutajulu², Elsy R. Marlissa³

Universitas Cenderawasih, Indonesia¹⁻³

helenagobay@gmail.com



Article History

Received on 12 May 2025

1st Revision on 30 May 2025

Accepted on 10 June 2025

Abstract

Purpose: The purpose of this study is to analyze the management of the School Operational Assistance (BOS) funds in improving the educational performance at SD Negeri Inpres Dok IX Jayapura City. The research focuses on: 1) the process of BOS fund management, 2) supporting and inhibiting factors, 3) and the impact of fund management on improving educational performance.

Research methodology: The research method used is descriptive qualitative with a case study approach. Data was collected through questionnaires, interviews, and observations involving the school principal, teachers, students, BOS management team, parents, and representatives from the Education Office. Data analysis was performed using descriptive analysis techniques and the interpretation of average scores based on the Likert scale.

Results: The research results show that: 1) BOS fund management at the school is carried out efficiently, transparently, and accountably, with the funds being used appropriately, such as for paying honorary teachers' salaries, purchasing stationery, capital expenditures, facility repairs, and educational activities. 2) Supporting factors for BOS fund management include the active involvement of all parties and complete administrative documentation, while inhibiting factors include the lack of financial management training and the low allocation of teacher training. 3) The BOS fund management strategy has been directed to support improvements in education quality through funding allocations for learning activities, facilities, and honorary teachers' salaries. However, there are weaknesses in the development of human resources (HR), such as limited teacher training (with the lowest score of 3.67 from the questionnaire).

Keywords: BOS Funds, Management, Educational Performance, Transparency, Effectiveness

How to cite: Gobay, H. G. U., Hutajulu, H., & Marlissa, E. R. (2025). Analysis of the Management of School Operational Assistance (BOS) funds to improve educational performance at SD Negeri Inpres Dok IX Jayapura City. *Journal of Multidisciplinary Academic Business Studies*, 2(3), 421-435.

1. Introduction

Education is the most important thing for everyone. Education will always serve as a reference for hope in developing individuals within society. Education is a tool for advancing civilization, community development, and creating a generation that has a high sense of responsibility toward the interests of the wider community. To improve their lives, education is the main means that must be managed well. Education is the foundation for shaping high-quality human resources that are competitive and have good character. In the context of national development, education plays a strategic role in overcoming

backwardness, strengthening social integration, and improving community welfare. The Indonesian government has initiated various policies to expand access and improve the quality of education, one of which is through the School Operational Assistance (BOS) program.

Education in Jayapura City has shown positive development in recent years. As the capital of Papua Province, Jayapura plays an important role as an education center in eastern Indonesia. The local government continues to make efforts to improve schools, teacher competencies, and provide more equal access to education, including for remote areas around the city. Based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 19 of 2020, honorary teachers have become more prosperous as their salaries can now be paid using BOS funds, which covers more than 50%. Furthermore, there are no schools that misuse the funds, and the planning and realization of BOS funds have been successfully implemented. The purchase of assets and other expenditures has been meticulously arranged and is in accordance with government regulations, and has passed verification and inspection by the inspectorate team.

The School Operational Assistance (BOS) fund is one of the government's flagship programs aimed at increasing access to, the quality of, and equity in education across Indonesia. This fund is designed to assist in financing operational costs that are not related to personnel at schools, including elementary schools (SD), so that all students can access educational services without a heavy financial burden. However, the effectiveness of the BOS funds in improving educational performance depends greatly on the planning and realization of their use.

The BOS fund plays a crucial role for students and schools. According to Nurul (2021) Sasmita and Samsinar (2024), "The World Bank Survey on School-Based Management in 2010 showed that the School Operational Assistance fund could increase the transition rate from elementary to junior high school by up to 90%, reduce dropout rates by 81%, improve student achievement by 90%, and increase the enrollment of less affluent students by up to 74%. This survey was conducted when BOS funds had covered 80% of operational costs, resulting in a significant improvement in the quality of basic education."

The role of the School Operational Assistance (BOS) fund at the elementary school level is critical in supporting educational performance as a whole. This fund serves as the main source of non-personnel financing at schools, especially in regions with limited budgets and access.

The BOS program is designed to support financing for non-personnel school operations, with the aim of alleviating the financial burden of education and improving the quality of basic and secondary education services. The management of the BOS fund is carried out based on the principles of efficiency, effectiveness, transparency, and accountability, ensuring that the funds are used appropriately and according to needs.

First, the BOS fund helps ensure the continuity of the teaching and learning process by providing basic needs such as stationery, textbooks, and other learning materials. With this fund, schools no longer rely heavily on student contributions, which helps ease the economic burden on the families of students, especially those from low-income backgrounds.

Second, the BOS fund plays a role in improving the quality of learning through the provision of teacher training, educational media procurement, and improvements to basic facilities such as classrooms, sanitation, and educational tools. This is particularly important at the elementary school level, as this phase forms the foundation for building the character and basic skills of students.

Third, the BOS fund also provides flexibility for school principals and teachers to manage school activities according to local needs, such as remedial programs, extracurricular activities, or literacy programs. This flexibility encourages innovation and enhances the quality of education in a contextual manner.

Overall, the BOS fund is a strategic instrument for strengthening the equity and quality of primary education, particularly in areas like Papua, including Jayapura City, which faces complex geographical and socio-economic challenges. Good planning in managing these funds can improve the quality of the educational process and student learning outcomes, thereby impacting overall educational performance. The management of BOS funds in several elementary schools in SD Negeri Inpres Dok IX Jayapura has been maximized based on several indicators, including the welfare of honorary teachers, the completeness of facilities and infrastructure, and the proper allocation of funds.

Jayapura City, as an education center in eastern Indonesia, has shown progress in various aspects of education. However, the reality on the ground still shows that not all educational units can optimally manage BOS funds. Common problems faced include a lack of capacity among fund managers to understand technical guidelines, weak planning based on the actual needs of schools, low allocations for human resource development, and limitations in using technology for financial reporting.

SD Negeri Inpres Dok IX Jayapura is one of the public elementary schools with a fairly large number of students and significant BOS funding every year. As a school located in a coastal area with diverse social conditions, managing BOS funds is a vital aspect in supporting the educational process. In practice, the school has implemented school-based management principles in planning and implementing the RKAS (School Budget Plan). However, in the context of improving the quality of education comprehensively, there is a need to evaluate how the current BOS fund management strategies have been implemented effectively and with a focus on improving educational performance. The problems faced by the school in managing BOS funds are not only administrative in nature but also relate to strategic planning and prioritizing educational needs, which directly impact students and educators. Therefore, an in-depth study is needed to analyze how BOS fund management is carried out, what factors support and hinder it, and how appropriate strategies can be formulated to ensure that BOS funds truly serve as an instrument for improving educational performance at SD Negeri Inpres Dok IX Jayapura (Hastjarjo, 2023).

Based on these considerations, the author views it as important to conduct a study with the title "Analysis of the Management of School Operational Assistance (BOS) Funds in Improving Educational Performance at SD Negeri Inpres Dok IX Jayapura."

1.1 Problem Formulation

1. How is the process of managing the School Operational Assistance (BOS) funds in improving educational performance at SD Negeri Inpres Dok IX?
2. What are the supporting and inhibiting factors in managing BOS funds at this school?
3. What strategies for managing BOS funds can improve educational performance at SD Negeri Inpres Dok IX?

1.2 Research Objectives

1. To analyze the process of managing BOS funds at SD Negeri Inpres Dok IX Jayapura.
2. To analyze the factors that support and hinder BOS fund management.
3. To analyze the strategies for managing BOS funds to improve educational performance at the school.

2. Literature review

2.1 Management of School Operational Assistance (BOS) Funds

The School Operational Assistance (BOS) fund is a government program in Indonesia aimed at supporting non-personnel operational costs of schools so that education can be accessed evenly by all segments of society. This program started in 2005 as part of efforts to improve access to and quality of education and to reduce dropout rates.

According to the BOS Fund Guidelines in 2018, managing BOS funds involves professional management by applying principles of efficiency, effectiveness, accountability, and transparency. BOS

fund management uses School-Based Management (MBS) with the provisions of applying principles of efficiency, effectiveness, accountability, and transparency, as well as conducting annual evaluations and preparing work plans beforehand. Proper management of BOS funds is a success for schools in managing these funds through a systematic process that includes planning, implementation, and evaluation. Good BOS fund management is essential for helping achieve the goals of the BOS program effectively and efficiently (Wayuni et al., 2018). Financial management involves planning, organizing, directing, and controlling financial activities such as procurement and use of funds for operations. BOS fund management is the process of planning, organizing, directing, and controlling financial activities at the school level (Palittin, Mantong, & Mengga, 2023; Utama, Nyoman Diah Utari, & Luh Riniti, 2023).

Based on the definition of BOS fund management as defined by experts, the author concludes that BOS fund management is the process or activity carried out by the school's financial management in optimizing the use of the school's financial resources, namely the BOS fund. The process of managing the BOS fund includes planning, implementation, and accountability (Ghorbani & Khanachah, 2020).

2.2 Educational Performance

Kinerja Pendidikan adalah ukuran keberhasilan sistem pendidikan dalam mencapai tujuan- Educational performance is a measure of the success of the education system in achieving its goals, such as improving the quality of learning, student participation, and graduation rates. The BOS fund is a government program to support non-personnel operational funding in schools, particularly for elementary and secondary schools, so that education becomes more equitable and affordable.

Both are directly related, where the BOS fund is one of the main sources of funding that affects various indicators of educational performance. The purpose of presenting financial reports by an institution is to provide information about the financial condition during a certain period for management, government, and other parties. In addition, financial reports are essential tools to obtain information regarding the financial position and business outcomes achieved (Khaneghahi, Sefatgol, & Siyasar, 2022; Nwosu, Obalum, & Ananti, 2024).

2.3 Previous Research

1. Fauzan (2014), in his research, raised the influence of implementing Good Corporate Governance principles on ethical behavior in managing BOS funds. Using a quantitative method, he found that accountability negatively and significantly affected BOS fund management, while transparency had a positive and significant effect.
2. Ayu, Ferdian, and Nelvia (2021) studied the influence of community participation, transparency, and accountability on the efficiency of BOS fund distribution in state junior high schools in Rimbo Ulu District. The results showed that community participation and government transparency did not significantly affect the distribution efficiency, but public accountability had a significant effect.
3. Pura and Sufiati (2014) focused on the role of internal control in preventing fraud in BOS funds. They concluded that internal control had a negative and significant effect on fraud prevention.
4. Agustin and Nuraini (2017) also emphasized that internal control affects the management of BOS fund finances.
5. Haqiqi and Nugraha (2019) in SDN 11 Sendanu Darul Ihsan found that transparency did not significantly affect BOS fund management performance, but accountability did have a significant effect.
6. Kartowiyono, Rosnawintang, and Hadisantoso (2020) showed that BOS fund allocation had a positive and significant impact on educational performance in elementary schools, especially in providing facilities.
7. Syamsi (2024) affirmed that good BOS fund management could improve the quality of learning through the provision of books and teacher training.
8. Octabella and Haromin (2025) concluded that efficiently managed BOS funds could improve the quality of education, but still faced challenges in terms of supervision and transparency.
9. Anwar and Widodo (2020) found that BOS fund allocation that supports the quality improvement programs positively influenced student achievement.

10. Irfandi, Prasetijowati, and Kurniawan (2025) mentioned that using BOS funds for facility improvements, teacher training, and curriculum enrichment had an impact on improving school performance.
11. The difference between the current research and previous studies lies in the research object and the timing. The research location of this study is SD Negeri Inpres Dok IX Jayapura City.

3. Research methodology

3.1 Research Location

This research was conducted in Jayapura City, specifically at SD Negeri Inpres Dok IX, Jayapura City. This research uses descriptive qualitative research methods. The study was carried out from March 24 – 28, 2025. This research is conducted at SD Negeri Inpres Dok IX because the school is one of the recipients of the BOS (School Operational Assistance) fund with significant amounts received annually. In addition, the school has complete and structured financial administrative data, making it easier to collect and analyze data related to the management of the BOS fund. Thus, this study is expected to provide a clear overview of BOS fund management and provide constructive recommendations for the school and educational policymakers.

3.2 Population and Sample

3.2.1 Population

The population is the entire object of research that consists of humans, objects, animals, plants, phenomena, test scores, or events as data sources that have certain characteristics within a study (Hardani, 2020).

The population in this study includes all parties involved in the management process of the BOS fund at SD Negeri Inpres Dok IX Jayapura City from 2016 to 2024. The population includes the school principal, teachers, educational staff, parents of students, the BOS management team, and employees of the Education and Culture Office of Jayapura City who are involved directly or indirectly in the planning, implementation, and supervision of BOS fund use.

3.2.2 Sample

According to Sugiyono and Sutopo (2021), a sample is a portion of the total number and characteristics of the population. The sample taken from this population must truly be representative. The sample in this study was determined using purposive sampling, a sampling technique based on certain considerations in line with the research objectives. The criteria for sample selection include: 1) having knowledge and experience in managing BOS funds, 2) being directly involved in the preparation of the RKAS or financial reporting for the school, and 3) representing the main elements of educational management at the school.

This sample selection was made by considering the direct involvement of respondents in the management and utilization of BOS funds, as well as their knowledge of the processes during the research period.

3.3 Data Types and Sources

This research uses two types of data sources: primary data and secondary data..

3.3.1 Primary Data

Data obtained directly from the research object, in the form of questionnaires distributed directly to respondents.

3.3.2 Secondary Data

Data collected indirectly from its source, such as archives held by organizations/institutions, literature studies, and relevant literature.

3.4 Data Collection Methods

The data collection techniques used include observation, direct interviews with informants. The research sources used are both primary and secondary. The primary data source was obtained from the distribution of questionnaires to the BOS management team. The secondary data source was obtained from data taken from sources such as Analysis of BOS Fund Management to Improve Educational Performance at SD Negeri Inpres Dok IX Jayapura City.

The techniques used for data collection in this study are as follows:

1. Questionnaire

A questionnaire is a data collection technique carried out by giving a set of written questions or statements to respondents to be answered. A questionnaire is an efficient data collection technique if the researcher is certain about the variables to be measured and knows what to expect from respondents (Sugiyono & Sutopo, 2021).

2. Interview Method

Interviews are used as a data collection technique when conducting a preliminary study to identify issues that need to be investigated, or when the researcher wants to explore deeper issues from a small number of respondents (Sugiyono & Sutopo, 2021). In interviews, the researcher conducts a direct question and answer session with the relevant party, and the information provided is recorded broadly and used as a guide during the interview process.

3. Observation Method

Observation is the data collection method through the systematic recording of the behavior of subjects (people), objects (things), or events without questions or communication with individuals being studied. Observation includes all matters related to the observation of activities or behaviors, both behavioral and non-behavioral (Sanusi, 2017: 111).

3.5 Key Informants

This study involves several key informants selected purposively based on their roles and involvement in managing the BOS funds at SD Negeri Inpres Dok IX Jayapura City. The selection of informants aims to obtain comprehensive and in-depth data from various perspectives, both from the internal and external sides of the school. A total of 15 informants were involved in this study, as presented in Table 1. below:

Tabel 1. Key Informan

No	Key Informants	Number of People
1	School Principal	1
2	Teachers	3
3	BOS Management Team	4
4	Education and Culture Office	1
5	Parents	2
6	Students	4
Total		15 Orang

Source: SDN Inpres Dok IX

The school principal was selected as an informant because of their responsibility for school financial management and the implementation of the BOS program. Teachers and the BOS management team were selected for their involvement in preparing the RKAS, implementing activities, and reporting on BOS funds. Employees from the Education and Culture Office of Jayapura City were selected to provide insights from the supervision and policy perspective. Meanwhile, parents and students, as the direct beneficiaries of the BOS program, were involved to obtain insights into their perceptions and the actual impact of BOS fund use on the learning process and educational services at the school.

This combination of informants allows the researcher to obtain a comprehensive picture of the BOS fund management process, as well as the supporting and inhibiting factors, from managerial, administrative, and beneficiary perspectives.

3.6 Data Analysis Method

This study uses a descriptive qualitative approach, and to analyze the BOS fund management strategies for improving educational performance, the researcher uses SWOT analysis. SWOT analysis is used to identify:

1. Strengths
2. Weaknesses
3. Opportunities
4. Threats

This technique is used to evaluate the strategies implemented by the school, specifically how the BOS fund management process is designed, implemented, and directed to support improvements in education quality. Through SWOT analysis, the researcher can map out the school's internal and external conditions, and formulate strategic implications based on the situation faced by SD Negeri Inpres Dok IX Jayapura City.

The data analysis technique used in this research is descriptive qualitative analysis, employing narrative descriptions. According to Masri Singarimbun and Sofian Efendi (1987: 266), the percentage table has several functions, including:

1. Checking whether respondents' answers to one question are consistent with their answers to other questions.
2. Obtaining a description of the characteristics or traits of respondents based on analysis of a specific variable.
3. Studying the distribution of research variables..

Data analysis using qualitative descriptive techniques, utilizing percentages, is only the initial step of the entire analysis process. According to Arikunto (2010), analysis refers to statements about conditions, measurements, and quality.

Therefore, the results of the assessment, which are in numerical form, must be converted into predicates that include:

- 4.21 – 5.00 = Strongly Agree
- 3.41 – 4.20 = Agree
- 2.61 – 3.40 = Neutral
- 1.81 – 2.60 = Disagree
- 1.00 – 1.80 = Strongly Disagree
- 81 – 100 % is given the predicate “Strongly Agree”

3.7 Research Variables

The research variables used consist of independent variables and dependent variables, as follows:

1. Independent Variable: The Management of School Operational Assistance Fund (BOS) consisting of 3 indicators, namely:
 - a. BOS Fund Management Process,
 - b. Supporting and Hindering Factors,
 - c. BOS Fund Management Strategy.
2. Dependent Variable: Educational Performance..

3.8 Operational Definitions

According to Iba and Wardhana (2024), determining variables is essentially the operationalization of constructs, i.e., the effort to reduce the abstraction of constructs so that they can be measured. Operational definitions determine how a construct is turned into a variable that can be measured. It

explains the specific method used by the researcher to operationalize the construct, allowing other researchers to replicate the measurement or develop better measurement methods.

The operational definitions in this research:

1. BOS Fund Management: planning, implementation, and accountability of the BOS fund based on the RKAS.
2. BOS Fund Management Process: This management is carried out based on the principles of efficiency, effectiveness, transparency, and accountability and is documented in the RKAS, involving the school principal, teachers, school committee, and BOS team.
3. Supporting and Hindering Factors: Commitment of the principal, teacher and parent involvement, administrative completeness, and technical barriers.
4. BOS Fund Management Strategy: This strategy reflects the school's adaptation to real needs and changes in the educational environment. It includes setting educational financing priorities, allocating funds based on annual evaluations, and balancing physical expenditures and human resource development.
5. Educational Performance: Educational achievements measured through improved learning outcomes, student participation, and the quality of learning.

4. Results and discussions

4.1 Description of Research Object

SD Negeri Inpres Dok IX in Jayapura has several unique characteristics that make it a relevant and interesting research location in the context of managing the School Operational Assistance Fund (BOS). First, this school is one of the oldest elementary schools in Jayapura City, established in 1954, and strategically located in Tanjung Ria, North Jayapura District. Its location in the coastal area with historical value makes it important not only geographically but also socially and culturally for the surrounding community.

Second, the number of students, which reaches 448, with a balanced distribution across each grade, shows that this school has high community trust. This reflects the stability of the educational process and the school's success in maintaining the quality of basic education services.

Third, this school is one of the recipients of the BOS Fund with a relatively large and consistent amount from year to year. From 2016 to 2024, SD Negeri Inpres Dok IX showed its ability to compile and implement the RKAS orderly and accountably. The use of the BOS fund is also highly responsive to changing situations, such as adapting to online learning during the COVID-19 pandemic and improving literacy and teacher training during the recovery period.

Fourth, the existence of complete financial administrative documents and the active involvement of all school components—including the principal, teachers, parents, and the BOS management team—in the preparation and implementation of the RKAS indicates the effective application of school-based management (MBS).

With these advantages, SD Negeri Inpres Dok IX in Jayapura can serve as a model study for evaluating the effectiveness of BOS fund management and provide inspiration for good practices for other schools, especially in Eastern Indonesia, which faces geographical challenges and limited access to education.

4.1.1 Brief History of Research Location

The Elementary School (SD) Negeri Inpres Dok IX in Jayapura is located at Tanjung Ria – Base G RT. 02/RW. 07, Tanjung Ria Village, North Jayapura District, Jayapura City, with a total land area of 3,615 m². This school opened in 1954.

SD Negeri Inpres Dok IX has 16 teachers, 1 administrative staff, 1 cleaning staff, 1 security staff, 1 principal, and 1 committee chairperson. The total number of students is 448, with the following breakdown:

Tabel 2. Number of Students from Grade I to VI

No	Class	Male	Female	Total
1	I	38	37	75
2	II	37	37	74
3	III	38	37	75
4	IV	37	37	74
5	V	38	37	75
6	VI	38	37	75
Total		226	222	448

Source: SDN Inpres Dok IX Student Data, 2024

Table 2 presents the total number of students in SD Negeri Inpres Dok IX in Jayapura for the last academic year, broken down by grade and gender. The total number of students is 448, with 226 male students and 222 female students. The distribution of students across grades is relatively balanced, with each grade having between 74 and 75 students.

This distribution indicates that the level of participation and the school's capacity are stable at each grade, without significant increases or decreases that could disrupt the learning process. The equality of male and female students also reflects the absence of gender inequality in access to basic education at this school.

4.2 Research Variable Description

This study involved 15 respondents, consisting of:

- 1 Principal
- 3 Teachers and Educational Staff
- 2 Parents
- 1 Education and Culture Department Employee
- 4 BOS Management Team Members
- 4 Students

This study uses four interconnected main variables:

1. BOS Fund Management Process
This is a series of activities that include planning, implementation, and accountability for the use of BOS funds. This management is carried out by the principal and the BOS team based on the principles of efficiency, effectiveness, transparency, and accountability as outlined in the RKAS.
2. Supporting and Hindering Factors
This variable includes anything that strengthens or weakens the process of BOS fund management. Supporting factors include good leadership, stakeholder involvement, and orderly administration. Hindering factors include low financial training and a lack of understanding of BOS regulations.
3. BOS Fund Management Strategy
This reflects how the school sets priorities for the use of funds in an adaptive and contextual manner. The strategy is based on annual evaluations and aims to support comprehensive educational quality improvement, including allocations for infrastructure, learning activities, and teacher development.
4. Educational Performance
This is a measure of the success of the BOS fund management process. Its indicators include improved student learning outcomes, the quality of learning, student participation, and stakeholder satisfaction with the school's educational services.

4.3 Research Results

This study used a questionnaire with a Likert scale to assess the respondents' perceptions regarding BOS fund management and its impact on improving educational performance at SD Negeri Inpres Dok IX. The respondents included the principal, teachers, BOS management team, parents, and employees from the Education and Culture Department.

Table 3. Recap of Respondent Average Scores

No.	Statement	Average Score	Interpretation
1	I know the use of BOS funds at the school	4,33	Strongly Agree
2	BOS funds are used according to the school's needs	4,27	Strongly Agree
3	BOS funds are transparent	4,13	Agree
4	BOS funds support the improvement of learning facilities	4,20	Agree
5	BOS funds support learning and extracurricular activities	4,33	Strongly Agree
6	BOS funds help improve student learning outcomes	4,13	Agree
7	BOS funds are used on time and according to the plan (RKAS)	4,07	Agree
8	BOS funds impact teacher motivation	3,87	Agree
9	BOS funds support the procurement of books, stationery, and other supplies	4,27	Strongly Agree
10	BOS funds support teacher training and development	3,67	Agree (Low)

Interpretation:

- 4,21 – 5,00 = Strongly Agree
- 3,41 – 4,20 = Agree
- 2,61 – 3,40 = Neutral
- 1,81 – 2,60 = Disagree
- 1,00 – 1,80 = Strongly Disagree

Source: Average Results, 2025

From the results of responses to objectives 1 and 2, it can be concluded that most respondents agree and strongly agree with the effectiveness and transparency of BOS fund management. The highest score is for the statement "BOS funds support learning and extracurricular activities" (4.33), while the lowest score is for teacher training (3.67).

For objective 3, the researcher used a SWOT Analysis, and the following results were found:

Tabel 4. Strategic Issues in BOS Fund Management

Sub-area	Strategic Issue	Factor	Score	Urgency	Position	Value	Brief Description
BOS Fund Management Strategy	Lack of BOS fund usage socialization	I	4	4	W	16	Not all parties understand the BOS fund usage guidelines, leading to potential administrative errors.
	BOS funds are allocated according to the real needs of the school in the RKAS	I	4	5	S	20	BOS funds are used based on the actual needs planned in the RKAS.
	Transparency in BOS fund usage	I	4	4	S	16	BOS fund usage can be monitored and known by all school members.
	Support for learning facilities	I	4	4	S	16	Funds are used for stationery, books, and other learning tools as needed
	Support for learning and	I	5	5	S	25	BOS funds have supported teaching activities and student development.

	extracurricular activities						
	BOS funds improve student learning outcomes	I	4	4	S	16	Learning becomes more effective, and student learning outcomes have improved
	Timeliness of BOS fund usage	I	4	4	S	16	Funds are used according to the schedule and annual RKAS regulations.
	BOS funds' impact on teacher motivation	I	3	3	W	9	BOS funds have not significantly improved teacher motivation
	Availability of books and stationery from BOS funds	I	4	5	S	20	Funds are used to ensure sufficient teaching materials are available.
	BOS funds for teacher training and development	I	3	4	W	12	Allocation for teacher training is still low and has not been prioritized.

Average Internal Factor (I): 3.9

External Factor (E) : -

Strategic Position:

- Strength (S) = 6
- Weakness (W) = 4
- Opportunity (O) = 0
- Threat (T) = 0

Source: Data Processing, 2025

Based on the strategic issue identification results from the 10 statements above, several strengths and weaknesses in the management of the BOS fund at SD Negeri Inpres Dok IX in Jayapura have been identified. Most respondents stated that the BOS fund has been used effectively, transparently, and directly supports learning activities. However, some aspects, such as teacher training and motivation of educators, remain challenges that need more attention in the BOS budget planning.

Explanation of Results Based on Research Objectives:

4.3.1 Analyzing the BOS Fund Management Process at SD Negeri Inpres Dok IX in Jayapura

The research results show that the BOS fund has been managed effectively and accountably. The school applies the principles of efficiency, transparency, and accountability through the annual RKAS preparation, involving various parties such as the principal, teachers, and the BOS management team. The BOS funds are used according to the needs of the school, such as paying honorariums, purchasing stationery, books, teacher training, and improving learning facilities. This management is reflected in high respondent perception scores, such as “BOS funds are used according to the school's needs” with a score of 4.27 (Strongly Agree), and “BOS funds are used on time and according to the plan (RKAS)” with a score of 4.07 (Agree). These findings indicate that, in general, the school has managed the BOS funds effectively, although it still requires improvements in financial reporting documentation and routine monitoring.

4.3.2 Analyzing the Supporting and Hindering Factors of BOS Fund Management

This study also identified several factors that support and hinder the management of BOS funds. The main supporting factors found were the high commitment of the principal and the active involvement of all school components in program planning and implementation. Additionally, the availability of complete financial documents and reports year after year shows that the school has a well-organized administration system, which helps ensure transparency and accountability.

On the other hand, the most dominant hindering factor is the limited financial management training for BOS fund managers, particularly the principal and treasurer. This has led to some administrative procedures and reporting not being fully understood or implemented optimally. Furthermore, the low allocation of the budget for teacher capacity building through training and workshops remains a significant barrier to improving the overall quality of education. This is reflected in the lowest score in the questionnaire for the statement “BOS funds support teacher training and development,” which received a score of 3.67. This finding underscores the need for more optimal BOS fund management.

4.3.3 Analyzing the BOS Fund Management Strategy for Improving Educational Performance

To formulate future policies and strategies for BOS fund management, a SWOT analysis was conducted. The analysis aimed to identify the combination of strengths, weaknesses, opportunities, and threats that the school faces in BOS fund management. Below is the BOS Fund Management Strategy Matrix based on the SWOT analysis results:

SWOT Matrix

1. S-O Strategy (Strengths - Opportunities)

Leverage internal strengths to support opportunities.

Strategic Action Plan:

- a. Optimize digital reporting through ARKAS and BOS.
- b. Increase the role of the committee and parents in preparing the RKAS.
- c. Develop digital-based learning programs and innovative extracurricular activities.

2. W-O Strategy (Weaknesses – Opportunities)

Address weaknesses through external opportunities.

Strategic Action Plan:

- a. Build training partnerships with the Education Department or external partners.
- b. Use online training platforms for teachers and BOS staff.
- c. Allocate funds specifically for human resource development in certain quarters.

3. S-T Strategy (Strengths - Threats)

Use strengths to face potential threats.

Strategic Action Plan:

- a. Design a flexible RKAS with a reserve fund for emergency situations.
- b. Use a strict financial system to pass audits.
- c. Leverage needs-based planning to meet technical reporting requirements.

•

4. W-T Strategy (Weaknesses - Threats)

Reduce weaknesses to avoid worsening by threats.

Strategic Action Plan:

- a. Set aside 10% of BOS funds for teacher training.
- b. Regularly hold financial management training for the principal and treasurer.
- c. Provide simple guidelines for BOS fund usage and reporting.

With these strategies, the school can maximize BOS fund management, improve the quality of education, and become resilient to external challenges.

4.4 Discussion

The discussion in this research is presented based on the research objectives to provide a deep understanding of BOS fund management at SD Negeri Inpres Dok IX in Jayapura and its impact on educational performance. Below is a more detailed description:

4.4.1 Analysis of the BOS Fund Management Process at SD Negeri Inpres Dok IX in Jayapura

The BOS fund management process at SD Negeri Inpres Dok IX is conducted through a structured process, starting from planning, implementation, and accountability. The school applies the principles

of efficiency, effectiveness, transparency, and accountability as mandated in the BOS guidelines and the School-Based Management (MBS) principles

1. BOS Fund Planning

The preparation of the School Activity and Budget Plan (RKAS) is carried out collaboratively by the principal, teachers, school committee, and the BOS management team. This process takes into account actual needs based on annual evaluations and situational developments, such as adapting to online learning during the COVID-19 pandemic.

2. Budget Implementation

The budget realization is carried out according to the prepared RKAS. The funds are used to support non-personnel school operational activities, including stationery procurement, capital expenditures, teacher training, facility repairs, and payments to honorarium teachers..

3. Financial Accountability

Reporting is done regularly and comprehensively according to the regulations. The school has well-organized financial administration documents from year to year (2016-2024), including physical proof of purchases and fund usage reports.

4. Implementation Effectiveness

Based on the questionnaire results, respondents agreed that the BOS funds were managed according to needs (score 4.27), used on time and according to the RKAS (score 4.70), and were carried out transparently (score 4.13). This shows that the BOS fund management process is effective and participatory.

In general, the BOS fund management process at this school has been running well and provides a solid foundation for achieving educational goals. However, strengthening digital reporting and real-time data-based monitoring could be the next innovation.

4.4.2 Supporting and Hindering Factors in BOS Fund Management

In the implementation of BOS fund management, various factors affect the program's effectiveness and efficiency. This research successfully identified the supporting and hindering factors as follows:

Supporting Factors:

a. Committed Leadership

The principal plays a central role in leading the planning, implementation, and reporting process. The principal's commitment is the key driver of effective BOS fund management.

b. Stakeholder Involvement

High participation from teachers, the school committee, parents, and the BOS team creates a transparent and democratic work system in financial decision-making.

c. Well-Organized Financial Administration

The school has a complete and organized system of documentation and financial accountability reports, which facilitates both internal and external audits.

d. Compliance with Rules: All management processes follow the BOS guidelines, both in planning and realization, minimizing potential deviations.

Hindering Factors:

a. Limited Financial Management Training: Many principals and treasurers have not received in-depth financial management training, leading to some administrative aspects being implemented less than optimally.

b. Low Allocation for Teacher Development: Questionnaire data shows that support for teacher training through BOS funds is still low (score 3.67), indicating a lack of strategy directed toward improving the quality of educational staff.

c. Lack of Socialization of BOS Guidelines: Some staff and teachers still do not fully understand the technicalities and limitations of fund usage, leading to the risk of administrative errors.

By understanding these factors, the school can develop more adaptive and responsive strategies to improve BOS fund management quality in the future. The main focus should be on enhancing human resource capacity and digitizing the school's financial system.

4.4.3 BOS Fund Management Strategy for Improving Educational Performance

The strategy for managing School Operational Assistance Fund (BOS) at SD Negeri Inpres Dok IX has demonstrated the application of management principles based on the school's real needs, designed to support overall educational quality improvement. This aligns with the framework in the research that emphasizes the importance of integrating the school's internal strengths and adapting to external challenges and opportunities.

The SWOT analysis results from this research revealed that the school's main strengths lie in the accurate allocation of funds based on the RKAS, the transparency of fund usage, and the tangible support for learning and extracurricular activities. The strategies adopted by the school to maximize these strengths include enhancing the use of digital reporting systems (ARKAS) and involving the school committee and parents in preparing the RKAS. This strategy shows the school's efforts to maintain accountability and participation in the education budget planning process.

On the other hand, identified weaknesses, such as the low allocation of the budget for teacher training and the lack of understanding of the BOS guidelines, have become the focus of future development strategies. For example, the W-O (Weakness-Opportunity) strategy emphasizes the need for collaboration with the education department or external parties to organize online training to improve human resources at the school. Additionally, the W-T (Weakness-Threat) strategy recommends allocating specific funds for financial management training for the principal and treasurer as an effort to strengthen more professional BOS fund management that can withstand audit challenges or administrative errors.

Thus, the strategies adopted by SD Negeri Dok IX reflect a systematic and realistic approach, where every strength is utilized to amplify the positive impact of the BOS fund on the learning process, while weaknesses are addressed through planned tactical measures. These strategies are essential tools to ensure that BOS funds are not only used as operational tools but also as strategic instruments for improving educational quality, particularly in terms of student learning outcomes, participation in learning activities, and stakeholder satisfaction with educational services. Overall, the BOS fund management strategy at SD Negeri Dok IX shows a measurable and adaptive policy direction, which, if developed sustainably and supported by strengthening school management capacity, will be able to achieve long-term goals for improving the quality of basic education in Eastern Indonesia.

5. Conclusion

Based on the research findings, questionnaire data analysis, and discussion, the following conclusions can be drawn::

1. The BOS Fund Management process at SD Negeri Inpres Dok IX in Jayapura has been carried out systematically and in accordance with the principles of efficiency, effectiveness, transparency, and accountability. Planning through the RKAS is done participatively, the budget implementation refers to the school's priority needs, and accountability is supported by well-organized administrative documentation. This process supports the stability of educational services that are responsive to situational changes such as the pandemic.
2. The supporting factors for BOS fund management include strong leadership from the principal, involvement of all parties (teachers, committee, parents, and the BOS management team), and well-organized financial administration that follows the regulations. Meanwhile, the main hindering factors are limited financial management training for BOS managers and the low allocation of funds for teacher capacity development through training and workshops.
3. The BOS fund management strategy has been running well. The funds are used according to the school's needs and managed transparently. However, teacher training remains insufficient. Moving forward, BOS management needs to focus more on improving teacher quality to enhance education quality.

5.1 Suggestions

Based on the conclusions above, the researcher offers the following suggestions:

1. Schools should increase the allocation of BOS funds for teacher training and strengthening BOS management to ensure more even and sustainable human resource development.
2. Future BOS management strategies should be more balanced, paying attention to non-physical expenditures such as training and enhancing educational competencies, not just focusing on infrastructure.
3. It is recommended that schools establish collaborations with external parties such as the education department, NGOs, universities, and the private sector to gain support in the form of training, facilities, or programs to improve educational quality.
4. Schools should also prepare practical technical guidelines for BOS fund usage and reporting that are easy for all involved parties to understand to minimize potential errors in management.

References

- Arikunto, S. (2010). *Prosedur penelitian suatu pendekatan praktek*: Rineka Cipta.
- Ghorbani, S., & Khanachah, S. N. (2020). Provide a model for establishing a comprehensive knowledge management system in knowledge-based organizations based on success factors. *Annals of Management and Organization Research*, 2(1), 1-12. doi:<https://doi.org/10.35912/amor.v2i1.569>
- Hastjarjo, K. (2023). Model Pemasaran Strategik Perhotelan: Sebuah Makalah Konseptual. *Jurnal Studi Perhotelan dan Pariwisata*, 1(1), 11-20. doi:<https://doi.org/10.35912/jspp.v1i1.1844>
- Iba, Z., & Wardhana, A. (2024). Operasionalisasi Variabel Dalam Penelitian Kuantitatif (pp. 1-31).
- Irfandi, D. M., Prasetijowati, T., & Kurniawan, B. A. (2025). Optimalisasi Penggunaan Dana Bos dalam Menunjang Peningkatan Mutu Sekolah SMK Yos Sudarso 2 Sidoarjo. *Jurnal Inovasi Sektor Publik*, 5(1).
- Kartowiyono, Rosnawintang, & Hadisantoso, E. (2020). Pengaruh Dana Bos Terhadap Kinerja Sekolah Studi Pada SMK Kabupaten Konawe. *Jurnal Progres Ekonomi Pembangunan*, 5(1).
- Khaneghahi, S., Sefatgol, S., & Siyasar, M. (2022). Investigating the relationship between school culture and academic enthusiasm with academic hope and motivation in high school students. *Journal of Social, Humanity, and Education*, 3(1), 29-41. doi:<https://doi.org/10.35912/jshe.v3i1.940>
- Nwosu, C. C., Obalum, D. C., & Ananti, M. O. (2024). Artificial intelligence in public service and governance in Nigeria. *Journal of Governance and Accountability Studies*, 4(2), 109-120.
- Octabella, H., & Haromin, H. (2025). *Optimalisasi Pengelolaan Dana Bantuan Operasional Sekolah (Bos) Melalui Aplikasi Sistem Informasi Manajemen Dana Bos (Simbos) Di Kabupaten Bangka Tengah*. Institut Pemerintahan Dalam Negeri.
- Palittin, A. J., Mantong, A., & Mengga, G. S. (2023). *Analisis Sistem Pengelolaan Keuangan Dana BOS Di UPT SDN 10 BITTUANG, Kabupaten Tana Toraja*. Paper presented at the Prosiding Seminar Nasional Manajemen dan Ekonomi.
- Sasmita, S., & Samsinar, A. R. (2024). Pengaruh Pengelolaan Dana Bos Terhadap Peningkatan Mutu Pendidikan di Sekolah Dasar. *Pinisi Journal of Art, Humanity, and Social Studies*, 4(3).
- Sugiyono, & Sutopo, S. (2021). *Metode penelitian kuantitatif kualitatif dan R dan D*. Bandung: Alfabeta.
- Sutama, I. K. G. S., Nyoman Diah Utari, D., & Luh Riniti, R. (2023). Pengembangan Pariwisata dengan Community Based Tourism di Desa Wisata Penatih Denpasar. *Jurnal Studi Perhotelan dan Pariwisata*, 2(1), 1-11. doi:<https://doi.org/10.35912/jspp.v2i1.2260>
- Syamsi, N. (2024). *Analisis Pengelolaan Dana Bos Dalam Meningkatkan Mutu Pembelajaran Di Uptd Sd Negeri 81 Parepare*. IAIN Parepare.