

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

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Abstract

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

Methodology: A descriptive qualitative approach with a case study design was applied. Data were collected through questionnaires, interviews, and observations involving principals, teachers, students, BOS team members, parents, and Education Office representatives. Data were analyzed using descriptive techniques and interpreted through average Likert-scale scores.

Results: The findings indicate that BOS funds were managed transparently, efficiently, and accountably, mainly allocated for teacher salaries, facility maintenance, and learning activities. Supporting factors included stakeholder participation and solid administrative documentation, while inhibiting factors involved limited financial management training and low budget allocation for teacher development. SWOT analysis showed that although BOS funds improved facilities and student outcomes, human resource capacity remained a weakness.

Conclusions: Effective BOS fund management has significantly enhanced educational performance through improved learning facilities and activities. Sustainable progress requires continuous investment in teacher training and stronger financial management skills.

Limitations: The study's scope was limited to one school and a specific period, thus limiting broader generalization.

Contribution: This research contributes to educational finance studies by highlighting how transparent BOS fund management drives performance improvement and offers practical insights for schools in similar socio-economic contexts.

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

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1. Introduction

Education is the most important factor for everyone. Education serves as a reference for hope in developing individuals within society (Eringfeld, 2021). Education is a tool for advancing civilization,

community development, and creating a generation with a high sense of responsibility toward the interests of the wider community (Arif, 2022). Education is the main means of improving their lives.

Education is the foundation for shaping high-quality human resources that are competitive and have good character (Permatasari & Tandiyuk, 2023). In the context of national development, education plays a strategic role in overcoming backwardness, strengthening social integration, and improving community welfare (Yu, Appiah, Zulu, & Adu-Poku, 2024). The Indonesian government has initiated various policies to expand access and improve the quality of education, one of which is the School Operational Assistance (BOS) program (Sutanto, Restyaningati, & Kusindarto, 2021).

Education in Jayapura City has positively developed in recent years. As the capital of Papua Province, Jayapura plays an important role as an educational center in eastern Indonesia. The local government continues to make efforts to improve schools, teacher competencies, and provide more equal access to education, including in 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 cover more than 50%. Furthermore, no schools misused the funds, and the planning and realization of BOS funds were successfully implemented. The purchase of assets and other expenditures has been meticulously arranged 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, 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 on the school. However, the effectiveness of BOS funds in improving educational performance depends greatly on the planning and realization of their use (Nasarasiddi, 2024).

The BOS fund plays a crucial role in the education of 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 (Nasrullah, 2023). This fund serves as the main source of non-personnel financing in schools, especially in regions with limited budgets and access (Mestry, 2018). 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 (Lubis, Irfana, Purwatiningsih, Nisak, & Sari, 2024). 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 the 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 students' families, 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 (Bruns, Macdonald, & Schneider, 2019). This is particularly important at the elementary school level, as this phase forms the foundation for building the character and basic skills of students (Ginting, 2024).

Third, the BOS fund also provides flexibility for school principals and teachers to manage school activities according to local needs, such as remedial, extracurricular, or literacy programs (Ruba'i, Al Idrus, & Thohri, 2024). This flexibility encourages innovation and enhances the quality of education in a contextually appropriate 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 socioeconomic challenges. Good planning in managing these funds can improve the quality of the educational process and student learning outcomes, thereby impacting overall educational performance (Rutherford & Rabovsky, 2014). 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 proper allocation of funds.

Jayapura City, an education center in eastern Indonesia, has made progress in various aspects of education. However, the reality on the ground still shows that not all educational units can optimally manage the BOS funds. Common problems 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 a public elementary school 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 vital to support the educational process. In practice, the school has implemented school-based management principles in planning and implementing the RKAS (School Budget Plan). However, to comprehensively improve the quality of education, it is necessary to evaluate how the current BOS fund management strategies have been implemented effectively, with a focus on improving educational performance.

The problems faced by schools 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 to improve 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 level.

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 equally by all

segments of society. This program started in 2005 as part of efforts to improve access to and quality of education and reduce dropout rates.

According to the 2018 BOS Fund Guidelines, managing BOS funds involves professional management by applying the 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 in advance. Proper management of BOS funds is a success for schools, as it involves 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 (Bos-de Vos, Deken, & Kleinsmann, 2022). Financial management involves planning, organizing, directing, and controlling financial activities, such as procurement and the 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 by experts, the author concludes that BOS fund management is the process or activity carried out by the school's financial management to optimize the use of the school's financial resources, namely, the BOS fund. The process of managing BOS funds includes planning, implementation, and accountability (Ghorbani & Khanachah, 2020).

2.2 Educational Performance

Educational performance is a measure of the success of an education system in achieving its goals. 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 is more equitable and affordable.

Both are directly related, with the BOS fund being 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, the government, and other parties. In addition, financial reports are essential tools for obtaining 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, whereas 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 distribution efficiency, but public accountability did.
3. Pura and Sufiati (2014) focused on the role of internal control in preventing fraud in the BOS funds. They concluded that internal control has 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 (2024) mentioned that using BOS funds for facility improvements, teacher training, and curriculum enrichment improved school performance.
11. The difference between the current study and previous studies lies in the research object and timing. The research location of this study was SD Negeri Inpres Dok IX Jayapura City.

3. Research Methodology

3.1 Research Location

This research was conducted in Jayapura City, specifically at the SD Negeri Inpres Dok IX, Jayapura City. This study used descriptive qualitative research methods. The study was conducted from March 24 to 28, 2025. This research was conducted at SD Negeri Inpres Dok IX because the school is one of the recipients of the School Operational Assistance (BOS) 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 BOS fund management. Thus, this study is expected to provide a clear overview of BOS fund management and constructive recommendations for 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 with certain characteristics within a study (Samanth, 2024).

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 2016–2024. 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 directly or indirectly involved 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 a population. The sample taken from this population must be truly representative. The sample in this study was determined using purposive sampling, a sampling technique based on certain considerations that align with the research objectives. The criteria for sample selection included: 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 the 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 study uses two types of data sources: primary and secondary..

3.3.1 Primary Data

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

3.3.2 Secondary Data

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

3.4 Data Collection Methods

The data collection techniques used include observation and direct interviews with informants. The research sources used were 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 the 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 were as follows:

1. Questionnaire

A questionnaire is a data collection technique that involves providing a set of written questions or statements to respondents. 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 the 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 conducted a direct question-and-answer session with the relevant party, and the information provided was recorded broadly and used as a guide during the interview process.

3. Observation Method

Observation is a data collection method that involves the systematic recording of the behavior of subjects (people), objects (things), or events without questions or communication with the 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 involved 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 aimed to obtain comprehensive and in-depth data from various perspectives, both internal and external to the school. Table 1 presents the details of the 15 informants involved in this study. below:

Table 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 the BOS funds. Employees from the Education and Culture Office of Jayapura City were selected to provide insights from the supervision and policy perspectives. 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 a SWOT analysis. SWOT analysis was used to identify the following:

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 the quality of education. 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 was descriptive qualitative analysis, employing narrative descriptions. According to Masri Singarimbun and Sofian Efendi (1987:266), the percentage table has several functions, including the following:

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 the analysis of a specific variable.
3. The distribution of the research variables was studied..

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

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

- 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 and dependent variables, as follows:

1. Independent Variable: The Management of School Operational Assistance Fund (BOS) consisting of three indicators:
 - 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, that is, the effort to reduce the abstraction of constructs so that they can be measured. Operational definitions determine how a construct is transformed 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 ones.

The operational definitions in this study are as follows:

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 the BOS team.
3. Supporting and hindering factors included the 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 expenditure and human resource development.
5. Educational Performance: Educational achievements are 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 a 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 a high community trust. This reflects the stability of the educational process and the school's success in maintaining the quality of basic education.

Third, this school is one of the BOS Fund recipients, with a relatively large and consistent amount from year to year. From 2016 to 2024, SD Negeri Inpres Dok IX demonstrated its ability to compile and implement the RKAS in an orderly and accountable manner. 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. [insert funding]

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 was opened in 1954.

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

Table 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 sex. The total number of students was 448, with 226 male and 222 female students. The distribution of students across grades was 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 of the students. The equality of male and female students also reflects the absence of gender inequality in accessing basic education at this school.

4.2 Research Variable Description

This study involved 15 respondents, consisting of:

1. 1 Principal
2. 3 Teachers and Educational Staff
3. 2 Parents
4. 1 Education and Culture Department Employee
5. 4 BOS Management Team Members
6. 4 Students

This study uses four interconnected variables:

1. BOS Fund Management Process
This series of activities includes 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 BOS fund management. The supporting factors include good leadership, stakeholder involvement, and orderly administration. The hindering factors include low financial training and a lack of understanding of BOS regulations.
3. BOS Fund Management Strategy
This reflects how schools set 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 BOS fund management. Its indicators include improved student learning outcomes, 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 of BOS fund management and its impact on improving educational performance at SD Negeri Inpres Dok IX. The respondents included the principal, teachers, the 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

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

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

Table 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 extracurricular activities	I	5	5	S	25	BOS funds have supported teaching activities and student development.
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 were identified. Most respondents stated that the BOS fund was used effectively, transparently, and directly to support learning activities. However, some aspects, such as teacher training and motivation of educators, remain challenges that need more attention in BOS budget planning. Explanation of Results Based on the 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. The school applies the principles of efficiency, transparency, and accountability through annual RKAS preparation, involving various parties such as the principal, teachers, and the BOS management team. 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 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 in Indonesia. The main supporting factors found were the high commitment of the principal and the active involvement of all school components in the program's planning and implementation. Additionally, the availability of complete financial documents and reports year after year shows that the school has a well-organized administrative system, which helps ensure transparency and accountability.

However, 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 optimally implemented. 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 in the country. 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, which is low. This finding underscores the need for more optimal BOS-fund management.

4.3.3 Analyzing the BOS Fund Management Strategy for Improving Educational Performance

A SWOT analysis was conducted to formulate future policies and strategies for BOS fund management. The analysis aimed to identify the combination of strengths, weaknesses, opportunities, and threats that schools face in BOS fund management. The BOS Fund Management Strategy Matrix based on the SWOT analysis results is presented below:

SWOT Matrix

1. S-O Strategy (Strengths - Opportunities)

Leverage internal strengths to support opportunities:

Strategic Action Plan:

- a) Optimizing digital reporting through ARKAS and BOS.
- b) The role of the committee and parents in preparing the RKAS should be increased.
- c) Digital-based learning programs and innovative extracurricular activities should be developed.

2. W-O Strategy (Weaknesses – Opportunities)

Address weaknesses through external opportunities.

Strategic Action Plan:

- a) Training partnerships should be built with the Education Department or external partners.
- b) Online training platforms for teachers and BOS staff.
- c) Funds should be allocated specifically for human resource development in certain quarters.

3. S-T Strategy (Strengths - Threats)

Use your strengths to face potential threats.

Strategic Action Plan:

- a) Design a flexible RKAS with a reserve fund for emergencies.
- b) A strict financial system is used to pass audits.
- c) Leverage needs-based planning to meet the technical reporting requirements.

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4. W-T Strategy (Weaknesses - Threats)

Weaknesses are reduced to avoid worsening by threats.

Strategic Action Plan:

- a) Ten% of BOS funds were set aside for teacher training.
- b) Regularly hold financial management training for principals and treasurers.
- c) Simple guidelines for BOS fund usage and reporting were provided.

With these strategies, schools 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. The following 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 with 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 BOS management team. This process considers actual needs based on annual evaluations and situational developments, such as adapting to online learning during the COVID-19 pandemic.

2. Budget Implementation

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 conducted regularly and comprehensively in accordance with 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 implemented transparently (score 4.13). This shows that the BOS fund management process is effective and participatory. in nature.

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

4.4.2 Supporting and Hindering Factors in BOS Fund Management

Various factors affect the effectiveness and efficiency of the BOS fund management program. 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 processes. 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 for financial decision-making.

c. Well-Organized Financial Administration

The school has a complete and organized system of documentation and financial accountability reports that 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 from the rules.

Hindering Factors:

- a. Limited Financial Management Training: Many principals and treasurers have not received in-depth financial management training, leading to suboptimal implementation of some administrative aspects.
- b. Low Allocation for Teacher Development: Questionnaire data show 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 do not fully understand the technicalities and limitations of fund usage, leading to the risk of administrative errors.

By understanding these factors, schools 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 financial system of schools.

4.4.3 BOS Fund Management Strategy for Improving Educational Performance

The strategy for managing the 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 of 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 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 RKAS. This strategy demonstrates the school's efforts to maintain accountability and participation in the education budget planning process.

However, 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 school. Additionally, the W-T (Weakness-Threat) strategy recommends allocating specific funds for financial management training for the principal and treasurer 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, can achieve long-term goals for improving the quality of basic education in Eastern Indonesia.

5. Conclusion

The BOS Fund Management process at SD Negeri Inpres Dok IX in Jayapura was carried out systematically and in accordance with the principles of efficiency, effectiveness, transparency, and accountability. Planning through the RKAS is participative, 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.

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 a well-organized financial administration that follows the regulations. The main hindering factors are limited financial management training for BOS managers and low fund allocation for teacher capacity development through training and workshops. The BOS fund management strategy has been effective. The funds are used according to the school's needs and are managed transparently. However, teacher training remains inadequate. Moving forward, BOS management needs to focus more on improving teacher quality to enhance the quality of education.

5.1 Suggestions

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

1. Schools should increase the allocation of BOS funds for teacher training and strengthen 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, and not just focusing on infrastructure.
3. Schools should 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.

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