

Implementation Of Bos Fund Management To Maximize Learning Quality At Sdn 23 Talang Kelapa Banyuasin

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Abstract: This study aims to analyze the implementation of School Operational Assistance (BOS) Fund management in improving learning quality at SDN 23 Talang Kelapa Banyuasin. A descriptive qualitative approach was employed involving four informants, namely the principal, BOS treasurer, teacher, and school committee representative. Data were collected through observation, semi-structured interviews, and documentation and analyzed using the interactive model of Miles and Huberman. The findings reveal that BOS Fund management has been implemented systematically through participatory planning, transparent implementation, accountable financial reporting, and collaborative supervision. Supporting factors include strong principal leadership, stakeholder collaboration, and compliance with technical guidelines, while limited budgets, administrative workload, and delays in fund disbursement remain major challenges. Although BOS Funds have improved learning facilities and classroom quality, greater investment in technology-based learning and teacher professional development is still required. This study contributes to educational management by providing empirical evidence that transparent and participatory financial management enhances learning quality and school governance at the elementary education level.

Keywords: BOS Funds, School Financial Management, Learning Quality, Planing, Accountability

A. Introduction

Provide Education is a strategic process in shaping the quality of human resources through the development of students' knowledge, skills, attitudes, and character. Elementary school, as the initial level of formal education, plays an essential role in establishing the foundation of learning abilities and character formation among students (Khaddafi, 2021). Therefore, improving the quality of learning at the elementary level has become a major concern of the government in achieving national education goals. One of the key factors influencing educational quality is the availability and effective, transparent, and accountable management of educational financing (Astuti & Hanif, 2025).

The Indonesian government, through the School Operational Assistance (BOS) program, provides operational funding support for elementary education units to ensure equitable access to education and reduce the financial burden on communities (Sulistiani, 2021). The BOS Fund is not only intended to fulfill routine operational needs but is also expected to enhance learning quality through the provision of facilities and infrastructure, development of learning media, and improvement of teacher competencies. Effective BOS Fund management requires careful planning, implementation in accordance with regulations, and transparent reporting systems so that its benefits can be optimally experienced by all school stakeholders (Nurjannah et al., 2025).

However, in practice, the utilization of BOS Funds in many schools tends to focus on routine operational needs, such as school administration and basic service payments, resulting in limited allocation for activities directly related to improving learning quality. This condition highlights the importance of evaluating BOS Fund management implementation at the school level to ensure alignment between policy objectives and actual practices (Rizka et al., 2025).

Although previous studies have examined BOS Fund accountability and financial transparency, most focus on administrative compliance and financial reporting. Limited studies specifically investigate how BOS Fund management contributes to improving learning quality through planning, implementation, stakeholder participation, and financial accountability at the elementary school level. This gap indicates the need for a comprehensive analysis of BOS Fund management practices that directly support instructional improvement. The novelty of this study lies in integrating financial management processes, supporting and inhibiting factors, and their direct contribution to learning quality improvement within the context of elementary school management.

Based on these conditions, this study aims to describe the implementation of BOS Fund management at SDN 23 Talang Kelapa Banyuasin, covering planning, implementation, utilization, supporting and inhibiting factors, and its impact on learning quality. The findings are expected to provide empirical insights into the effectiveness of BOS Fund management and offer practical recommendations for schools and policymakers in improving sustainable learning quality (Syafuddin & Mahnun, 2025).

B. Methods

This study applied a qualitative descriptive research approach to analyze the implementation of School Operational Assistance (BOS) Fund management in improving the quality of learning at SDN 23 Talang Kelapa, Banyuasin Regency, South Sumatra Province. The research was conducted at SDN 23 Talang Kelapa, located on Jalan Pangeran Ayin, Kenten Village, Talang Kelapa District. The research activities were carried out over a four-month period, from December 2025 to March 2026.

The selection of research informants used a purposive sampling technique, considering individuals who directly understood and were actively involved in BOS Fund management. The informants consisted of the school principal, BOS treasurer, teacher, and school committee representative, totaling four participants. These informants were

chosen based on several criteria: direct involvement in BOS management activities, understanding of school financial administration, ability to provide accurate information, and willingness to participate throughout the research process (Susanto et al., 2025) .

Data were collected using three main techniques: observation, interviews, and documentation. Participatory observation was conducted to obtain a comprehensive understanding of school activities related to BOS Fund planning, allocation, and utilization in supporting learning processes. Semi-structured interviews were carried out to explore informants' perspectives regarding planning through the School Activity and Budget Plan (RKAS), implementation procedures, transparency practices, supporting and inhibiting factors, and the impact of BOS Fund utilization on learning quality. Documentation techniques involved examining relevant written materials such as RKAS documents, school programs, annual reports, financial records, and administrative archives supporting the research data (Seger, 2022).

To ensure data credibility and trustworthiness, this study applied several validation strategies. Prolonged engagement was conducted by maintaining continuous interaction with research participants and the research setting over an extended period. Persistent observation enabled the researcher to identify essential characteristics of BOS Fund management practices. Additionally, triangulation techniques were applied to enhance data validity. Source triangulation compared information obtained from different informants to identify consistency and differences in perspectives. Technique triangulation compared findings derived from observation, interviews, and documentation. Time triangulation was also applied by collecting data at different periods to confirm the stability and reliability of information obtained (Ismanto & Trisatyawati, 2025).

Data analysis followed the interactive model proposed by Miles and Huberman, which consists of four interconnected stages: data collection, data reduction, data display, and conclusion drawing or verification. Data collection and analysis were conducted simultaneously throughout the research process. During data reduction, the researcher selected, simplified, and organized relevant information related to BOS Fund management implementation. The reduced data were then presented systematically through descriptive narratives and thematic categorization to facilitate interpretation. Finally, conclusions were drawn and continuously verified by revisiting field data, confirming findings with informants, and ensuring logical consistency among emerging themes (Lukas et al., 2024).

The analysis process was carried out continuously and interactively until data saturation was achieved, meaning no new significant information emerged from additional data collection. Through this methodological framework, the study aimed to obtain a comprehensive and in-depth understanding of how BOS Fund management is planned, implemented, and utilized, as well as how it contributes to improving learning quality at the elementary school level. The qualitative descriptive design allowed the researcher to capture contextual realities of school financial management practices while providing meaningful insights for policymakers, educators, and stakeholders seeking to strengthen

educational quality through effective and accountable funding management (Bros & Schechter, 2022).

C. Results and Discussion

The findings of this study demonstrate that the management of School Operational Assistance (BOS) Funds at SDN 23 Talang Kelapa plays a significant role not only in supporting school operational activities but also in enhancing the quality of learning processes. BOS Funds are utilized to support remedial, enrichment, and assessment activities aimed at improving student learning outcomes (Yu et al., 2024).

Tabel 1. Table X. Summary of Key Findings on BOS Fund Management

Aspect	Main Findings
Planning	RKAS prepared collaboratively with stakeholders
Implementation	BOS Funds allocated according to technical guidelines
Supporting Factors	Principal leadership, stakeholder participation, transparency
Inhibiting Factors	Budget limitation, administrative workload, delayed disbursement
Impact	Improved learning facilities, student motivation, classroom quality

The findings demonstrate that BOS Fund management contributes not only to financial accountability but also to instructional improvement. Participatory planning enables schools to prioritize learning needs, while transparent implementation strengthens stakeholder trust and institutional governance. However, the predominance of operational expenditure limits investment in educational innovation and digital learning. Therefore, school financial planning should increasingly emphasize technology integration and teacher professional development to maximize the educational impact of BOS Funds.

Remedial programs assist students who experience learning difficulties in achieving minimum competency standards, while enrichment activities provide opportunities for high-achieving students to further develop their academic abilities. Meanwhile, assessment activities supported by BOS Funds enable teachers to conduct continuous evaluations, allowing instructional improvements based on students' learning progress (Mekolle, 2024).

Overall, the implementation and utilization of BOS Funds at SDN 23 Talang Kelapa have been aligned with national technical guidelines and implemented based on the principles of efficiency, transparency, and accountability. The funds contribute significantly to maintaining school operational sustainability, providing learning facilities, maintaining educational infrastructure, and supporting instructional programs that promote educational quality improvement. The availability of adequate learning facilities creates a more conducive learning environment, which positively influences students' concentration, motivation, and participation during the learning process (Jhonshon et al., 2024).

Furthermore, BOS Fund management supports teachers' performance in implementing effective instruction. The provision of teaching materials, classroom equipment, and learning media enables teachers to design more systematic, structured, and varied learning strategies adapted to students' needs and characteristics. Although teacher professional development programs funded by BOS remain limited, improved access to instructional resources has strengthened teachers' professionalism and classroom management practices. The availability of adequate facilities allows teachers to implement active learning approaches and utilize diverse instructional methods (Akhyar, 2024).

From a managerial perspective, BOS Fund management has also strengthened school governance. Transparent financial administration and the involvement of the school committee enhance accountability and build trust among school stakeholders and the wider community. Transparency in financial reporting encourages collaborative school culture and increases community participation in supporting educational improvement initiatives (OKWU, n.d.).

However, this study also identifies several challenges in BOS Fund utilization. Budget allocation remains largely dominated by routine operational expenditures, resulting in limited investment in technology-based learning innovation and sustainable teacher professional development. This condition restricts schools' ability to adapt learning practices to the demands of digital transformation in education. Therefore, strategic financial planning that prioritizes innovation-oriented programs is necessary to maximize the long-term impact of BOS Funds on learning quality (Ephrahem & Bhoke-Africanus, 2021).

Despite these limitations, BOS Fund management at SDN 23 Talang Kelapa has produced positive impacts on learning quality, particularly in improving learning facilities availability, increasing student motivation, encouraging active classroom participation, and creating a supportive learning atmosphere. These findings are consistent with previous studies indicating that transparent and accountable education funding management contributes to improving educational service quality and learning effectiveness.

D. Conclusions

This study concludes that BOS Fund management at SDN 23 Talang Kelapa has been implemented effectively through participatory planning, transparent financial administration, accountable reporting, and collaborative supervision. These practices have contributed to improving learning facilities, student participation, and the overall quality of classroom learning. Nevertheless, limited financial flexibility, administrative burdens, and restricted investment in educational innovation remain significant challenges. Therefore, strengthening strategic budgeting, technology integration, and continuous teacher professional development is essential to maximize the contribution of BOS Funds to sustainable educational quality improvement. Future studies should involve a broader range of schools and employ comparative or mixed-method approaches to enhance the generalizability of the findings.

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