ICCCM-JOURNAL OF SOCIAL SCIENCES AND HUMANITIES
2025; 4(sp) 213-218
Published online 10 25 2025 (https://icccmjssh.com/)
Doi: 10.53797/icccmjssh.v4.sp.35.2025
e-ISSN 2811-4469

Management of School Operational Assistance (BOS) Education Financing Performance in Improving the Quality of Education at Ar-Rasyid Integrated Islamic Middle School

Liana, L.*, Susanto, D. & Yuliansyah, M.

Universitas Islam Kalimantan Muhammad Arsyad Al Banjari Banjarmasin, Kalimantan Selatan, INDONESIA

*Corresponding Author: lisda.liana91@gmail.com

To Cite This Article: Liana, L., Susanto, D., & Yuliansyah, M. (2025). Management of School Operational Assistance (BOS) Education Financing Performance in Improving the Quality of Education at Ar-Rasyid Integrated Islamic Middle School. *ICCCM Journal of Social Sciences and Humanities*, *4*(Special Issue), 213–218. https://doi.org/10.53797/icccmjssh.v4.sp.35.2025

Received 15 September 2025**, Revised** 29 September 2025**, Accepted** 10 October 2025**, Available online** 25 October 2025

Abstract: Every citizen has the same right to obtain quality education, as stated in Article 5 of Law Number 20 of 2023 concerning the National Education System which aims to improve the quality of education. The quality of education will be directly related to the implementation of education in the management of quality schools. The BOS Performance Fund is intended for schools that perform well and encourage improvements in the quality of education. The study used qualitative methods. Data collection techniques for observation, interviews, and documentation studies. Data analysis was carried out using the Miles and Huberman model, namely data reduction, data presentation, and drawing conclusions. The results of the study showed that the management of BOS Performance education financing funds was in accordance with the planning, implementation, and evaluation through the ARKAS application of fund management in an efficient, effective, and sustainable manner, as well as increasing transparency and accountability of school finances. Good education financing management can improve the quality of education at Ar-Rasyid Integrated Islamic Middle School.

Keywords: Management, financing, quality of education

1. Introduction

Every citizen has the same right to obtain quality education, this has been stated in Article 5 of Law Number 20 of 2003 concerning the National Education System (Irawati & Susetyo, 2017). The government has an obligation to organize quality education. Therefore, in realizing quality education, the Government issued Government Regulation (PP) Number 19 of 2005 concerning National Education Standards (SNP) which then also formed the National Education Standards Agency (BNSP) as an agency that determines 8 standards and criteria for achieving education implementation.

Education is one of the most important aspects in improving a country's development. However, there are still several problems related to the implementation of education, namely in terms of equity, relevance, efficiency and quality of education. The quality of education will be directly related to the implementation of education in the management of quality schools. According to Azhari & Kurniady (2016) that quality education is seen from the input, process, output and outcome aspects. Quality education inputs are quality students, quality teachers, quality curriculum, quality facilities, and various aspects of quality education providers.

The BOS fund program is one of the government's efforts to improve the quality of education by providing financial assistance for education in stages from the State Budget (APBN) (Soro et al., 2023). Therefore, the government of the Republic of Indonesia continues to strive to improve the management of the education budget in Indonesia, especially the management of School Operational Assistance (BOS) funds. BOS funds are divided into two, namely Regular BOS funds and Performance BOS. The government provides Performance BOS funds to schools because it aims to encourage improvements in the quality of education and provide appreciation to educational units that perform well. The management of performance School Operational Assistance (BOS) funds has an important role in improving the quality of education in Indonesia. The existence of several cases of misuse or errors in management is an indication that

**Corresponding author: lisda.liana91@gmail.com*

BOS funds need to be managed properly and professionally (Ismail & Sumaila, 2020). Therefore, financial management in schools needs to be trained to implement financing management.

According to Tamam (2018) increasing funding is increasing the quality and service of education. For this reason, education funding must be managed properly and utilized optimally in accordance with the rules for managing funds to achieve the established educational goals. Cost management should be how the costs are used according to what is planned in ARKAS. The role of costs in realizing the quality of education provides a major contribution in the implementation of education, but all of that will be transformed into professional management. Therefore, financial management in schools needs to be trained in implementing financing management, because this is related to effective management of education management.

Ar-Rasyid Integrated Islamic Junior High School has various obstacles in the management of BOS Performance funds, such as the distribution of funds in the second semester which resulted in the budgeting being carried out in a hurry, as well as the lack of awareness and understanding of the principal in managing funds in a transparent and accountable manner. In addition, weak supervision and evaluation are also factors that hinder the effective management of BOS Performance funds.

Overcoming the obstacles that occur requires efforts to increase managerial capacity and stricter supervision, both internally and externally, to ensure that BOS Performance funds are used optimally to improve the quality of education. From what is revealed above, a study was conducted on financing management at Ar-Rasyid Integrated Islamic Middle School with the title "Management of School Operational Assistance (BOS) Performance Education Financing in Improving the Quality of Education at Ar-Rasyid Integrated Islamic Middle School".

2. Formulating of the Problem

Based on the background above, in this study the following problems can be formulated:

a. How is the planning for the use of BOS Performance funds at Ar-Rasyid Integrated Islamic Middle School?
b. How can the implementation of BOS Performance funds at Ar-Rasyid Integrated Islamic Middle School improve the quality of education?
c. How can the evaluation of BOS Performance funds at Ar-Rasyid Integrated Islamic Middle School improve the quality of education?

3. Research Purposes

Based on the formulation of the problem, the objectives to be achieved in this study are as follows:

a. Analyzing the planning of the use of BOS Performance funds at Ar-Rasyid Integrated Islamic Middle School.
b. Analyzing the implementation of BOS funds' Performance at Ar-Rasyid Integrated Islamic Middle School can improve the quality of education.
c. Analyzing the evaluation of BOS funds' Performance at Ar-Rasyid Integrated Islamic Middle School can improve the quality of education.

4. Literature Review

Management theory in Islamic perspective is not something new, management has existed since Allah created the world and its contents. In Islamic perspective, management is termed using the word al-tadbir (arrangement). This word is a form of the word dabbara (arrange) which is found in the Qur'an such as the word of Allah SWT, one of which is in the letter As-Sajdah verse 5.

> *"Yudabbirul amra minas-sama'i ilall-ardi summa ya'ruju ilaihi fi yauming kana miqdaruhu alfa sanatim mimma ta'uddun."*

According to Islamic perspective, everything must be done neatly, correctly, orderly and regularly. Processes must be followed properly, from small to big things. All must be done with good, precise and directed arrangements in a management framework so that the desired goals can be achieved and can be completed efficiently and effectively. Basically, Islamic teachings are contained in the Qur'an and As Sunnah teaching about a life that is directed and orderly, which is a concrete example of management that leads to order.

According to Husaini & Fitria (2019) management is a process of planning, organizing, leading and supervising the work of members of an organization to achieve clearly stated organizational goals. The concept of educational financing has at least three statements related to it. As stated by Gunawan & Siahaan (2021), namely how money is obtained to finance educational institutions, where the sources are, what funds are spent on and who spends them. This is the administration or business management of educational institutions. Educational management is a series of activities or the entire process of controlling the cooperation of a number of people to achieve educational goals in a planned and systematic manner which is carried out in a certain environment, especially in the form of formal educational institutions (Rusdiana & Hidayat, 2022).

Financial management or administration includes planning activities, use, data recording, reporting, and accountability for the use of funds according to plan (Rusdiana & Hidayat, 2022). The purpose of financial management is to realize the issuance of financial administration so that the use of finances can be accounted for in accordance with applicable provisions. Education cost management activities include three things, namely education cost planning, implementation of education costs, and evaluation of education cost management. School funds are usually obtained from two sources, namely from the government which generally consists of routine funds and operational costs, and funds from the community. Both from parents of students and other community groups.

The definition of educational financing management is all activities related to the arrangement of sources, use, and accountability of educational funds in schools or educational institutions. Activities in financing management include three things, namely budgeting, recording (accounting), and checking (controlling) (Rusdiana, 2021).

a. Planning
Planning is a projection of what must be implemented in order to achieve the goals and objectives that have been set with elements of activities identifying, inventorying and selecting needs based on a priority scale, making more detailed specifications regarding the results to be achieved, identifying requirements or criteria to meet each need, and identifying possible alternatives, strategies and targets for the implementers.
b. Implementation
After the education financing planning is completed and approved by all components involved, and produces a School Revenue and Expenditure Budget Plan (RAPBS), the next management stage is the implementation of education financing. School financing implementation activities include two major activities, namely school financial receipts (income) and expenditures.
c. Evaluation
The implementation of evaluation of the use of education costs is to find out whether the implementation of activities in educational institutions has been carried out in accordance with the established plan or not. Evaluation is carried out so that the implementation of the activity program is in accordance with the previously established planning. All budget evaluation activities are written in a financial report. Reporting on the use of the education budget is part of the monitoring system that contains the results of the implementation of education plans and programs, problems or obstacles faced, and alternatives used to overcome problems.

Educational funds in schools are allocated and planned properly and appropriately to achieve educational goals. Educational funds must also be properly regulated and intended. Management of educational funds must be based on the principles of justice, efficiency, transparency, and accountability, according to Article 48 of Law Number 20 of 2003. Quality education is difficult to run without adequate funds. Costs are needed to meet various needs related to the continuity of the education process. Supriadi defines education costs as all types of expenses related to the implementation of education, whether in the form of money, goods or services.

The source of funds or education costs are the total costs that come from the community, parents, and government (Martin, 2014). The source of education funds is also defined as all parties that provide subsidies and donations received by school institutions, both from official source institutions and from the community on a regular basis. School Operational Assistance (BOS) is a "government program that is basically for the provision of funding for non-personnel operational costs for basic education units as implementers of compulsory education programs.

School Performance Operational Assistance (BOS Performance) is a form of initiative by the Ministry of Education, Culture, Research and Technology to provide appreciation to educational units. This BOS Performance aims to encourage educational units to accelerate improvements in the quality of education. So that the BOS Performance Fund is directed to educational units at the elementary and secondary education levels that are considered to have good performance and have succeeded in showing improved performance compared to the previous year.
According to Sallis (2019), the concept of quality is:

1) Quality as an absolute concept, in this concept quality is considered something ideal and second to none.
2) Quality in a relative concept, this concept states that a product or service has met the requirements, criteria or specifications set (standards)
3) Quality according to consumers: this concept considers consumers as the final determinant of the quality of a product or service, so that consumer satisfaction becomes a priority.

So, the concept of quality put forward by Sallis (2019) can be concluded from these concepts that quality is not the final goal, but rather a measuring tool for the final product of the specified standard. The quality of education is the degree of excellence in managing education effectively and efficiently to produce academic and extracurricular excellence in students who are declared to have graduated from one level of education or completed a certain learning program.

5. Methodology

5.1 Research Design

This study will describe and examine the problems related to the management of educational financing sourced from BOS Kinerja funds to improve the quality of education at SMP Islam Terpadu Ar-Rasyid. This type of research is compiled based on the type of qualitative research, a descriptive analytical approach, namely using a narrative description of a subject's thought process according to the problem being studied. This means that the data collected is mostly in the form of words and does not emphasize data in the form of numbers (Sugiyono, 2017).

Qualitative research functions to measure and observe human behavior, attitudes or responses. Therefore, qualitative research is often interpreted as a human instrument or making humans the object of research. As a medium of measurement and observation, data accuracy is determined by determining the boundaries or focus of the research, the reliability of informants as data sources, assessing the validity or reliability of data, how to analyze data, how to interpret or interpret data and how to formulate conclusions from the findings (Sugiyono, 2017). The data obtained from the research will later be used to describe to describe the reality of financing management at Ar-Rasyid Integrated Islamic Middle School.

5.2 Data and Data Sources

This study, the type of data that has been excavated is data or information and descriptions that are related to the objectives or objects of research that are in accordance with the focus of this study. There are two types of data that researchers will examine in this study, namely primary data and secondary data. Primary data is data that is obtained directly either in verbal form or through the behavior of research subjects with interview techniques. In this primary data extraction, there are several relevant informants to be used as sources. Among others:

a. headmaster
b. school treasurer/foundation treasurer
c. teacher
d. school committee.

While secondary data is a collection of data obtained from indirect sources, such as documents, books, research results, reports and so on which aim to complement primary data. In this study, the secondary data needed are documents, articles, research results, photos related to the purpose of this study

5.3 Research Instrument

Qualitative research that becomes an instrument or research tool is the researcher himself. Therefore, the researcher as an instrument must also be "validated" to what extent the qualitative researcher is ready to conduct research that then goes into the field. Validation of the researcher as an instrument includes validation of the understanding of qualitative research methods, mastery of insight into the field being studied, the researcher's readiness to enter the research object, both academically and logistically (Hardani et al., 2020).

To obtain as much and in-depth data as possible during field research activities at SMP Islam Terpadu Ar-Rasyid, the researcher was present directly at the research location. In this case, the researcher acts as the main instrument in data collection and is present to find data that is directly or indirectly related to the problem being studied. The role as an instrument and data collector is realized by the researcher being directly at the research location.

6. Findings and Discussion

Quality education is the right of every citizen as guaranteed by Law Number 20 of 2003 concerning the National Education System, especially in Article 5 which emphasizes the principle of justice and equality in access to education services. In this context, the government's efforts to promote the quality of education are not only realized through regulations, but also through financial support, one of which is the School Operational Assistance Fund (BOS) Performance. This fund is allocated specifically for schools that show good performance as a form of incentive to be able to maintain and improve the quality of their education services.

Based on the results of field research conducted through observation, interviews, and documentation, research results were found that indicate that the management of educational financing through BOS Kinerja funds at SMP Islam Terpadu Ar-Rasyid can be implemented systematically through the stages of planning, implementation, and evaluation so as to improve the quality of education. These three things can be done by referring to the principles of efficiency, effectiveness, and sustainability which are integrated through the ARKAS application system. In addition, this application is a useful instrument in achieving transparency and accountability in fund management, which is the object of good governance in the management of educational resources. Monitoring of the management of BOS Kinerja funds at this school shows that the conditions have been regulated according to the principles of management, namely efficiency, effectiveness, order, and accountability.

6.1 Planning

is something that requires a lot of attention, because planning determines the steps and processes of the goals to be achieved. In the implementation of BOS Performance, planning aims to:

a. Improving the quality of education.
b. Optimizing the use of BOS funds.
c. Ensuring transparency and accountability in fund management.

Planning for the use of BOS Performance funds at SMP IT Ar-Rasyid is carried out systematically through identification of needs based on a priority scale. All planning is carried out in stages based on a priority scale. Planning is combined with the RKAS implementation guidelines involving the principal, treasurer, teachers, and school committee. This is in line with conventional management planning theory and also the Islamic principle of organizing everything in an orderly and mature manner (tanzīm).

6.2 Implementation

Implementation of BOS funds' Performance includes activities of receiving and spending funds carried out with the principles of transparency and participation. The use of the ARKAS application as a medium for financial management supports the achievement of efficiency and accountability in the implementation of educational programs. This process demonstrates modern management practices as stated by Stoner and Freeman (2016), but at the same time reflects Islamic values such as honesty (ṣidq) and amanah.

Management of BOS Performance funds must be in accordance with the applicable Technical Instructions (Juknis). SMP Islam Terpadu Ar-Rasyid has used funds in an orderly and efficient manner, especially for the procurement of teaching aids and learning technology devices. All expenditures are recorded in the school's financial system and reported periodically to the education office as a form of transparency.

As part of the implementation, internal monitoring was conducted by the principal and the BOS team. Monitoring was conducted periodically to ensure conformity between plans and implementation. The monitoring results showed that most activities were running on time, although there were technical constraints in the use of the ARKAS Application.

6.3 Evaluation

Evaluation of budget implementation is carried out periodically by compiling financial accountability reports that include program achievements, obstacles, and solutions taken. This evaluation is not only a form of administrative supervision, but also an implementation of the principle of hisab in Islam, namely accountability for the use of entrusted resources.

BOS Fund Management Good performance has been proven to contribute to improving the quality of education at SMP Islam Terpadu Ar-Rasyid. This is evident from the improvement of learning facilities, teacher development programs, and improved student achievement. Based on the concept of quality according to Sallis (2019), quality can be seen from the achievement of established standards, as well as from the level of satisfaction of "consumers" in this case students and parents. Therefore, quality is not the ultimate goal, but an indicator of the success of educational management.

7. Conclusion

Quality education is a fundamental right of every citizen, as guaranteed by Law Number 20 of 2003 concerning the National Education System. In order to realize justice and equal access to education, the government not only regulates through regulations, but also provides financial support, such as the BOS Performance Fund. This program is designed as an incentive for schools that demonstrate good performance so that they can maintain and improve the quality of education services.

The results of the study at Ar-Rasyid Integrated Islamic Junior High School show that financing management through the BOS Performance Fund has been implemented systematically and structured through three main stages: planning, implementation, and evaluation. Planning is carried out based on a priority scale of needs that is compiled collectively by the school team and refers to the principles of transparency, efficiency, and accountability. The implementation of BOS Performance in the field integrates the ARKAS application system to support financial transparency and reflect modern management values as well as Islamic ethical principles, such as amanah and honesty. Periodic evaluations are carried out by compiling accountability reports that are not only administrative in nature, but also reflect the principle of hisab in Islam, namely responsibility for every use of funds.

Overall, the management of BOS Performance funds in this school has proven to contribute to improving the quality of education, both in terms of facilities, improving teacher competence, and student achievement. Thus, it can be concluded that effective, transparent, and accountable BOS Performance management is one of the keys to success in efforts to improve the quality of education at the educational unit level. The concept of quality as formulated by Sallis (2019) emphasizes that quality is not just the end result, but an indicator of managerial success and satisfaction of recipients of educational services.

Acknowledgement

The authors would like to thank the fellow authors and organizations whose intellectual properties were utilized for this study.

Conflict of Interest

The authors declare no conflicts of interest.

References

Azhari, U. L., & Kurniady, D. A. (2016). Manajemen pembiayaan pendidikan, fasilitas pembelajaran, dan mutu sekolah. Jurnal Administrasi Pendidikan, 13(2). https://doi.org/10.17509/jap.v23i2.5631

DR HA Rusdiana, M. M. (2021). Manajemen Pembiayaan Pendidikan: Filosofi, Konsep, dan Aplikasi. Tresna Bhakti Press Bandung.

Gunawan, G., & Siahaan, A. (2021). Sources Of Education Funds In School Review From The Perspective Of The Indonesian Education Financial System. Al'Adzkiya International of Education and Sosial (AIoES) Journal, 2(2), 246-262.

Hardani, H., Sukmana, D. J., & Fardani, R. (2020). Metode Penelitian Kualitatif & Kuantitatif. Yogyakarta: CV. Pustaka Ilmu Group.

Husaini, H., & Fitria, H. (2019). Manajemen kepemimpinan pada lembaga pendidikan Islam. JMKSP (Jurnal Manajemen, Kepemimpinan, dan Supervisi Pendidikan), 4(1), 43-54. https://doi.org/10.31851/jmksp.v4i1.2474

Irawati, E., & Susetyo, W. (2017). Implementasi Undang-Undang Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional Di Blitar. Jurnal Supremasi, 3-3. https://doi.org/10.35457/supremasi.v7i1.374

Ismail, F., & Sumaila, N. (2020). Implementasi Manajemen Pembiayaan dalam Pengelolaan Dana Bantuan Operasional Sekolah (BOS) di Madrasah Aliyah Negeri 1 Bitung, Sulawesi Utara. MANAGERIA: Jurnal Manajemen Pendidikan Islam, 5(1), 1–18. https://doi.org/10.14421/manageria.2020.5101

Martin. (2014). Manajemen Pembiayaan Pendidikan: Konsep dan aplikasinya, Rajagrafindo persada: Jakarta. Hal 8.

Rusdiana, A., & Hidayat, A. (2022). Manajemen Pembiayaan Pendidikan Konsep dan Prinsip Tata Kelola Biaya Pendidikan.

Sallis, E. (2019). Total Quality Management in Education; Manajemen Mutu Pendidikan.

Soro, S. H., Rhamdani, N., Alam, R., & Ahadiat, A. (2023). Manajemen penggunaan dana bantuan operasional sekolah dalam meningkatkan mutu pembelajaran di SMA Al Qona'Ah Baleendah Kabupaten Bandung. ARMADA: Jurnal Penelitian Multidisiplin, 1(8), 838-847.

Sugiyono (2017). Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif dan R&D, cet ke-duapuluhlima.Alfabeta: Bandung.

Tamam, B. (2018). Reorientasi pendanaan pendidikan dalam membangun mutu sekolah. Misykat Al-Anwar Jurnal Kajian Islam Dan Masyarakat, 1(2), 44-57. https://doi.org/10.24853/ma.1.2.44-57