

Implementation of the BOS Fund Program at SMPN 1 Gempol

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ABSTRACT

Objective: this research aims to analyze the implementation of the School Operational Assistance Fund (BOS) program at SMPN 1 Gempol. **Method:** The method used in this study was direct interviews with a number of relevant informants to obtain accurate and in-depth data in accordance with the study objectives. **Results:** The results of Edward III's theoretical research show that Dana BOS. First, transparency in the use of BOS Funds at SMPN 1 Gempol has been well fulfilled through regular reporting, information accessibility and effective accountability. Second, information transparency, efficiency of priority allocation, and effectiveness in the quality of educational services are indicators of accountability for the use of BOS Funds at SMPN 1 Gempol. Third, the active involvement of various stakeholders – , starting from school principals, teachers, committees, parents, students, to the education department – is very crucial in ensuring transparency, accountability and accuracy of BOS Fund management targets at SMPN 1 Gempol. Fourth, the implementation of BOS Funds at SMPN 1 Gempol has succeeded in improving the quality of education through improving facilities, providing learning tools, extracurricular support and teacher training, which directly fosters student enthusiasm and discipline. The five BOS Funds have proven to be very crucial in improving facilities and infrastructure at SMPN 1 Gempol, supporting the quality of learning and comfort, despite challenges related to budget limitations and usage rules. Overall, the implementation of BOS Funds at SMPN 1 Gempol shows positive results in improving the quality of education, but needs continuous improvement so that the benefits can be felt optimally and evenly. **Novelty:** This study provides a comprehensive evaluation of the BOS Fund implementation at SMPN 1 Gempol by directly linking transparency, accountability, and stakeholder involvement with the improvement of educational quality, an approach that highlights both managerial and pedagogical impacts simultaneously.

INTRODUCTION

Education stands as a crucial foundation for a country's progress, forming the base for cultivating skilled and competitive individuals. In Indonesia, the government has demonstrated a strong dedication to enhancing both access to and the quality of education across all stages, ranging from primary to tertiary education. A key initiative introduced was the School Operational Assistance Fund (BOS) Programme, which was initiated in 2005. This programme is aimed at offering substantial financial aid to educational institutions, particularly at the primary and secondary levels, with the key goal of addressing the everyday operational requirements vital for sustaining the teaching and learning activities. The BOS Fund Programme seeks to tackle various challenges faced by schools, mainly concerning funding issues. With this financial support, it is anticipated that all students will have improved and equitable educational opportunities, free from financial barriers. The funds from BOS allow schools to acquire necessary resources and infrastructure, including textbooks, educational tools, and other learning facilities. Moreover, these funds can also cover costs related to extracurricular activities that are essential for the personal development and skill enhancement of

students beyond the standard curriculum. Therefore, the BOS Fund Programme not only emphasizes academic growth but also supports the overall development of students [1].

In line with the legal framework for the implementation of the BOS Fund Program in Indonesia, several laws and regulations outline the significance of financing for education. The primary foundation is Law Number 20 of 2003, which pertains to the National Education System, asserting that every citizen has the right to education and that it is the government's duty to ensure sufficient funding. Furthermore, Government Regulation Number 48 of 2008 addresses Education Funding, detailing the origins and application of educational financial resources, guaranteeing that the distribution of these funds occurs in a just and equitable manner. Additionally, Minister of Education and Culture Regulation Number 8 of 2020 provides technical guidance for operational support to regular schools, with the goal of assisting schools in their daily activities financially [2]. This rule establishes criteria for schools eligible to receive targeted support. Moreover, it stipulates how the aid funds can be utilized for various purposes, including the procurement of educational resources, upkeep of facilities, and activities that enhance the learning experience. This legal framework is crucial to ensure that every rupiah invested in education yields optimal benefits for both students and educational institutions.

The execution of the BOS Fund Program in Indonesia happens in phases and engages multiple stakeholders, such as the national government, local governments, and educational institutions. Annually, the government sets aside funds for the BOS Program, distributing these resources to schools based on their student enrollment figures. This financial distribution requires meticulous accounting to guarantee that each institution gets the support that aligns with their specific requirements and student count. Schools are required to utilize these allocations following defined technical guidelines and to report spending transparently to the community. Although the program has produced significant advantages, there are ongoing obstacles regarding fund management and utilization. Some institutions struggle to grasp effective financial management practices, leading to misallocation or poor usage of resources intended for certain purposes. Furthermore, issues regarding transparency persist, which need resolution to foster greater public trust and encourage community involvement in overseeing fund usage.

The execution of the school operations assistance (BOS) program at SMPN 1 Gempol is a deliberate initiative aimed at enhancing educational quality and facilitating overall school functions. The initial phase of this program involves crafting a comprehensive and clear annual budget plan. This budget should outline the distribution of funds for different needs to bolster the teaching and learning processes, including the acquisition of educational tools and materials, upkeep of facilities, extracurricular initiatives, and promoting teacher development. With a well-organized budget, schools can ensure proper attention to every aspect of their operations and education. The utilization of BOS funds should adhere to relevant regulations, ensuring that the fund allocation is conducted judiciously and transparently. At SMPN 1 Gempol, BOS funds can be directed toward refreshing the library's collection of books, which is essential for encouraging students' reading and research efforts. Moreover, funds are designated for the repair and upkeep of school facilities such as classrooms, labs, and playgrounds, ensuring that the learning environment remains inviting and secure for students.

Extracurricular programs are another key area of focus, where BOS funds are allocated to support various activities that promote students' interests and talents in areas like sports, arts, and sciences. These activities not only offer a wider educational experience but also assist students in developing social interaction and leadership abilities.

In addition to the allocation for students, some of the BOS funds are also used for training and developing teacher professionalism. Through relevant workshops, seminars and training, teachers at SMPN 1 Gempol can improve their teaching competencies and skills. This is very important to ensure that the learning process in the classroom is effective and in accordance with existing curriculum developments. With trained and competent teachers, it is hoped that the quality of teaching can improve, which in turn will have a positive impact on student achievement. To ensure transparency and accountability in the use of funds, SMPN 1 Gempol carries out regular monitoring. The school establishes a supervisory team consisting of teachers, a school committee, and parent representatives. This team is tasked with monitoring the use of BOS funds and ensuring that these funds are used in accordance with the plans that have been prepared. Regular monitoring also allows schools to evaluate the effectiveness of using funds, so that if there are obstacles or problems, they can be immediately identified and overcome [3].

Reports on the use of BOS funds are prepared regularly and submitted to the parties concerned, including the education service and the school committee. This report includes details of use and also an evaluation of impact use of funds to improve the quality of education in schools. With transparent reports, it is hoped that all parties can understand and support the management of BOS funds carried out by schools. Finally, outreach to students, parents, and the community about the BOS fund program is essential to build trust and support from all parties. Through outreach activities, schools can explain the goals and benefits of the BOS fund program, as well as how these funds are used to improve the quality of education. By involving all stakeholders, it is hoped that positive synergy will be created in supporting the education program at SMPN 1 Gempol. The following is the budget data provided by Dana Bos to a number of SMPN 1 GEMPOL students starting in 2022.

Table 1. BOS Fund per Student and Total Budget at SMPN 1 Gempol, 2021–2024.

Year	BOS/ Student Fund Budget	Numberofstudents	Total Cost
2021	Idr 1,100,000.00	1,097	Idr 1,206,700,000.00
2022	Idr 1,100,000.00	1,089	Idr 1,197,900,000.00
2023	Idr 1,100,000.00	1,076	Idr 1,183,600,000.00
2024	Idr 1,100,000.00	1,097	Idr 1,206,700,000.00

Source: Data sources from DAPODIK and UPTD SMPN 1 Gempol

In the table information above, the budget received from 2021 to 2024 is IDR 1,100,000 per student. Starting from 2021, the total number of students is 1,097 with a total cost of IDR 1,206,700,000. Then in 2022 with a total of 1,089 students with a total cost of IDR 1,197,900,000. Then in 2023 with a total of 1,076 students with a total cost of IDR

1,183,600,000. Then in 2024 with a total of 1,097 students with a total cost of IDR 1,206,700,000. In conclusion, from 2021 to 2024, there has been no or no reduction or increase in Boss Fund budget costs provided by the regional government.

Several previous studies have discussed the implementation of the BOS Fund program (Niken ayu hestina). The research results show that there are limits to access and relevance, where even though the BOS Fund aims to improve the quality of education, there are still obstacles to equal access to education in society. Some regions or schools cannot make optimum use of these funds, so the quality of education remains uneven. In addition, criticism of the BOS Fund requirement, which requires schools to have 60 students in the last three years, is considered discriminatory by some groups, including educational organizations such as PP Muhammadiyah and PGRI. Apart from that, there is also research on evaluating the implementation of school operational assistance (BOS) programs at YPK Vocational School, Jakarta unit (Masruroh). The research results show that there are obstacles in socializing the BOS program, such as less effective communication and the BOS team's lack of understanding of its duties and functions. Apart from that, there is an imbalance between the BOS technique and the realization of spending on several components, as well as a lack of RKAS documents for analysis. This indicates the need for improvements in managing BOS funds. Apart from that, there is also previous research entitled Analysis of the implementation of the BOS Fund reporting system at SMKN 1 Pangkalan (Fitria husnatarina). The research results show that the issue of transparency is in the main spotlight, where the management of the Bos Fund lacks transparency, resulting in low public participation in the supervision process [4]. Furthermore, there is a problem of delays in distributing funds, especially in the third phase which was only received in 2020.

Based on observations at SMPN 1 Gempol, the problem currently being experienced is the first delay in disbursing BOS Funds in a timely manner, which results in the teacher handling it having to have reserve funds to be used as temporary operational finances. Then secondly, there are school activities that cannot be subject to SPJ (Letter Per Responsibility) for school operations, so schools must be responsible for their own school activities that are not available Boss Fund Program Technical Guidelines. Because the use of Boss Funds must follow the technical guidelines set by the government. Then thirdly, the potential for non-transparency in fund management, unclear allocation and utilization of funds can cause misuse where funds are not used in accordance with predetermined goals. Then, fourthly, the obstacle to the implementation of the program, one of the common obstacles is the lack of training for teachers, without adequate training, teachers may not have the skills and knowledge necessary to utilize BOS funds effectively, especially in terms of developing inovatif curriculum and teaching methods.

Based on the research above, the author was interested in identifying the results of the research entitled Implementation of the BOS fund program at SMPN 1 Gempol using Edward III's theory. The program implementation theory proposed by

Edward III focuses on several key variables that influence several successful policy or program implementations, including the School Operational Assistance Fund (BOS) program. In this context, this theory can be described through four main variables: communication, resources, disposition, and organizational structure. First, effective communication is essential to programme implementation, including the delivery of

clear information on the objectives, procedures and expectations of the BOS Fund programme to all parties involved, including teachers, parents and the community. Good communication helps create the same understanding and increases stakeholder engagement. Second, the availability of adequate resources, in financial, human or material form, greatly influences the successful implementation of the programme. In this regard, the BOS funds programme requires the appropriate allocation of funds for operational activities, as well as teaching staff trained and competent in managing the programme. In addition, adequate facilities such as classrooms and teaching aids are also part of the resources needed to support the teaching and learning process. Third, disposition refers to the attitudes and commitments of program implementers, including school principals and teachers. The positive attitude and high commitment of the implementers greatly influenced the successful implementation of the programme. In the context of BOS funds, disposition can be measured through the level of teacher participation in training, as well as initiatives taken to increase the use of funds in activities that benefit students. If implementers have a good and committed attitude, the program will be easier to implement successfully.

Finally a clear and effective organisational structure is also instrumental in the implementation of the programme. A good structure facilitates coordination and supervision of programme implementation. In the context of BOS funds, it is important to have a team or committee responsible for managing and monitoring the use of funds. A clear division of tasks among team members and the existence of sound oversight mechanisms will ensure that funds are used in accordance with established plans and objectives. By understanding and applying Edward III's implementation theory, SMPN 1 Gempol can evaluate and improve the evaluation of the BOS fund program, so that this program can have a significant impact on improving quality through several indicators, namely: 1) Transparency in the use of funds, namely the existence of clear reports and accessible to the public regarding the use of BOS funds. 2) Accountability, namely party responsibility schools in fund management, including regular audits and evaluations. 3) Stakeholder involvement, namely the involvement of parents, community and school committees in planning and supervising the use of funds. 4) Improving the quality of education, namely measuring the impact of the use of BOS funds on the quality of education, such as improving student learning outcomes, availability of facilities and infrastructure, and increasing teacher competency. 5) Availability of facilities and infrastructure, namely funds to repair or support educational facilities such as classrooms, laboratories and libraries.

RESEARCH METHOD

Qualitative descriptive research methods are approaches used to understand and describe social phenomena or human behavior in certain contexts, with a focus on meaning and subjective experience. In the context of research regarding the BOS Fund (School Operational Assistance) program at SMPN 1 Gempol, this method aims to explore how the program is implemented and its impact on education in schools. This research has several objectives, including exploring the understanding and experience of stakeholders, such as principals, teachers and students, related to the implementation of the BOS fund program, analyzing how the use of BOS funds affects the quality of

education and the learning environment, as well as identifying challenges and obstacles faced in implementing the program. The research focus uses Edward III's theoretical concept as an analysis knife regarding the implementation of the BOS fund program at SMPN 1 Gempol which is composed of 5 indicators, namely: 1) Transparency in the use of funds 2) Accountability 3) Stakeholder involvement 4) Improving the quality of education 5) Improving facilities and infrastructure. The informant determination technique used in this research is through purposive sampling, namely the technique of selecting sources or informants who have a goal that is in accordance with the research theme because the person is felt to have the information needed for the research. According to Edward III purposive sampling is a sample determination technique with certain considerations, where the informants in this research consist of the principal, Deputy Head of curriculum, Deputy Head of facilities and infrastructure and students of SMPN 1 Gempol. The types of data obtained consist of primary and secondary data. Meanwhile, data collection is carried out through observation, interviews and documentation (Unique). Data analysis techniques are carried out through the Miles Huberman analysis model, which includes data collection, data reduction, data presentation, and making conclusions. Data collection is the collection of research data carried out by researchers while in the field. Meanwhile, data reduction is carried out by selecting data that has been obtained in the field during the data collection process. And next is the presentation of data, namely that the data that has been selected will be compiled until a conclusion is reached, where the conclusion is the activity of deducing data based on predetermined problems (Williamson et al).

RESULTS AND DISCUSSION

Implementation itself refers to two things, namely theoretically and practically, meaning that there is comprehensive and in-depth thoroughness in a research. Because Implementation is the process of implementing or implementing a plan, idea, or system into real practice. Edward III in his book entitled *Implementing Public Policy* defines effectiveness the implementation of public policies as a dynamic and complex process, in which different factors interact to influence how a policy is embodied in practice. Implementation involves the stages between the drafting of policies and the achievement of results or policy consequences (Edward III). This research was carried out through direct interviews with informants to get as much information as possible according to the research objectives. Therefore, through interview activities, information was obtained as expected by the author according to Edward III's theory as follows [5]:

Transparency in Use of Funds

Indicators of transparency in the use of funds include reporting clear financial information, data accessibility to stakeholders, and accountability mechanisms. These indicators help to ensure that funds are allocated and used effectively, foster trust and reduce the risk of mismanagement or fraud. The main points in understanding the program include the first, regarding understanding the objectives of the program. According to Edward III, program understanding is a program success which is determined by the intense socialization carried out by the technical unit. Because socialization can create a common understanding of the information conveyed to the public.[6] The following is information on the results of an interview with Mrs. Umi S.Pd

as Deputy Head of Sarpras and Public Relations who is responsible for the BOS Fund program at SMPN 1 Gempol district. Pasuruan.

"When it comes to using BOS funds, we usually use it to buy school facilities such as markers, broken blackboards, cleaning tools such as mop brooms and then buy extracurricular materials such as badminton rackets, basketballs, volleyball. Then the infrastructure is used to build leaking student toilets, repair damaged main roads and repair computers in the computer lab" (interview dated 20 February 2025).

The explanation of Mrs. Umi's statement was also further emphasized by the statement delivered by Mr. Mukhammad Hasadullah S.Pd, M.Pd as a public relations matter which expressed the importance of the BOS fund program.

"The existence of BOS funds is very helpful for parents who have difficulty funding their children to go to school, for example parents who guardian students no longer need to pay tuition fees, uniforms and books. So the impact of the BOS fund program is also an encouragement for students and parents to continue sending their children to school until they graduate from SMP" (Interview on February 20, 2025)

As for the narrative from Drs. Achliono Formula, M.Pd as the principal who made the following statement.

"For transparency in the use of this boss fund program, we provide details of the funds at the student guardian meeting at the beginning of each new academic year." (interview dated February 20, 2025).

Second, regarding the understanding of program implementers, in this case the role of Waka Sarpras and Public Relations as the main stakeholders who play a vital role in ensuring the smooth implementation of the BOS fund program is very important. Especially in the form of management, supervision from the Ministry of Education and Culture which is the key to the success of the program in improving educational welfare at SMPN 1 Gempol. Funds or financial resources are one of the fundamental elements in a successful programme. The existence of adequate funds can support various important aspects of program implementation, thereby increasing the program's opportunities to achieve its goals and objectives. Based on the results of interviews and observations in the field, it can be concluded that the role of Waka Sarpras as the main stakeholder at the school level in the form of funding has been well realized overall. This is because the principal has given attention and priority in allocating the budget for the DanaBOS program. As a result of an interview with Mrs. Endah Pujiati as a public relations matter which stated the following [7].

"With BOS funds, we become motivated to further increase the enthusiasm for learning of children who have given up hope due to limited costs, and we are always open to teachers, students and the public to be transparent with the BOS fund program mandated by the government" (Interview results on February 20 2025).

The explanation of Mrs. Endah Pujiati's statement was further emphasized by the statement from Drs. The formula for Achliono, M.Pd who is the principal at SMPN 1 Gempol is as follows:

"for last year we got BOS funds of around two billion six hundred million, right, we used that more importantly, for the student uniform budget I took Muslim clothes, yes, specifically on Friday we spent around 50,000,000 (million) for 300 (three hundred) more students (new school year), continuing to use it for building new classes, we have released

funds of approximately 100,000,000 (million), then to buy extracurricular facilities such as football, basketball, volleyball, net, assets and other equipment, we have budgeted it at 10,000,000 (million). But there are still many other needs that we haven't mentioned"

The implementation of the BOS Fund program at SMPN 1 Gempol when compared with the theory of policy implementation according to Edward III shows strong conformity. Edward III stated that the success of a program is determined by four main variables, namely communication, resources, disposition or attitude of the implementer and bureaucratic structure. In terms of communication, the school regularly disseminates outreach to the parents of pupils through annual meetings in order to submit details of the use of the Fund. This is in accordance with the opinion of the principal Drs. Achliono M.Pd's formula states that transparency is conveyed at the beginning of the year teachings through meetings with student guardians [8]. In terms of resources, the BOS Fund program is considered to have provided adequate funds, namely around two billion two hundred million rupiah which is used for various purposes such as building new classrooms, procuring uniforms, repairing facilities and infrastructure, and purchasing extracurricular equipment.

Accountability

Accountability in implementing the use of BOS funds at SMPN 1 Gempol can be assessed through several main indicators. From the aspect of transparency, accountability is reflected in the availability of information related to the use of funds publicly announced on school notice boards. Apart from that, schools also need to carry out outreach to the school committee and student parents to ensure that all parties know and understand the use of BOS funds. In terms of efficiency, important indicators include the appropriateness of the use of funds to the priority needs of school schools as well as timeliness in implementing funded activities, so as not to hinder the learning process. After that, the effectiveness aspect can be measured by the real impact of using funds on improving the quality of educational services, including improving infrastructure and learning activities. As stated by Drs. The formula for achliono, M.Pd as principal is as follows [9].

"at our school, every quarter we always post a report on the realization of the use of BOS funds on the school information board, so anyone can see whether students, teachers or students' guardians. We also use school social media to share information on school activities that use BOS funds such as purchasing books, improving school facilities, or teacher training."

Explanation from Drs. The Achliono, M.Pd formula was continued by Mr. Nailil Marom, S.Pd as curriculum representative

"Our school also regularly holds school committee meetings before and after the budget is used. The meeting discussed the school's work plan and details of the funds to be allocated. The Committee also monitors its implementation, so there are no unilateral decisions, everything must be based on the results of deliberations and the real needs of the school. In this way, with the school committee meeting, students' parents also have more trust and support for school programs because they know where the funds are used. Transparency is not just a report, but builds trust and collaboration between schools and communities."

From the results of the interview and the existing conditions, it can be concluded that the accuracy of the targets of the BOS fund implementation program at SMPN 1

Gempol is completely appropriate, but the use of the BOS funds provided has not been used optimally.

Table 2. Realization of BOS Fund Utilization at SMPN 1 Gempol, Fiscal Year 2024.

No	Cost Components	Expenditures In Quarter				Total
		I	II	III	IV	
A	BOS Funds Accepted	174,000,000	348,000,000	174,000,000	130,800,000	826,800,000
1	Library Development	7,723,000	50,406,552	7,157,470	1,026,910	66,313,932
2.	Financing for the Admission of New Students (PPDB)	0	0	709,000	0	709,000
3.	Learning and Extracurricular Activities	4,862,000	8,998,000	35,772,000	7,519,000	57,151,000
4	Learning Evaluation Activities	7,814,500	34,762,100	4,135,300	35,247,200	81,959,100
5	School Management	37,790,700	42,872,000	32,421,800	40,606,000	153,690,500
6	Development of Professional Teachers and Education Personnel and School Management	3,299,090	515,000	5,044,940	975,000	9,834,030
7	Power and Services Subscriptions	5,925,400	8,031,000	5,992,700	6,968,000	26,917,100
8	Maintenance of Facilities and Infrastructure	0	0	6,650,000	8,057,700	14,707,700
9	Honor Payment	5,150,000	5,150,000	6,983,400	6,695,000	23,978,400
10.	Purchase Or Maintenance of Learning Multi Media Tools	44,362,100	47,509,800	0	486,000	92,357,900
11	Other Costs	0	0	0	0	0
B.	Total Use of Funds	116,926,790	198,244,452	104,866,610	107,580,810	527,618,662
C.	Remaining Funds	57,073,210	149,755,548	69,133,390	23,219,190	299,181,338
D.	Effectiveness Percentage	67%	57%	60%	82%	64%

Sources: data on the use of BOS Funds from the information board at SMPN 1 Gempol

The facts above are in accordance with Edward III's theory that the implementation of the BOS Fund Program at SMPN 1 Gempol has not gone according or has not achieved the target targets in the implementation process. Because in reality in the field the target amount used for school operational spending does not reach one hundred percent. However, the program targets are appropriate because they are aimed at all students, teachers, school staff and school operational needs. Therefore, the implementation of the

BOS Fund Program at SMPN 1 Gempol in the spending aspect has not been optimal. The problem above is also found in research entitled "Implementation of the school operational assistance program (BOS) at SD Negeri East Binjai, Binjai" city, where the results of the research explain that operational spending on school funds has been carried out, but the spending of these funds is still not optimal.

Stakeholder Involvement

In implementing the BOS Fund program at SMPN 1 Gempol, stakeholder involvement is an important factor in ensuring transparent, accountable and targeted use of funds. The main stakeholders involved include the school principal, teachers, school committee, parents of students, and the local education service. The principal acts as the main person responsible for the management of the BOS Fund from planning, implementation to reporting. Teachers participate in preparing learning needs funded by the BOS Fund, such as the procurement of stationery, learning media and competency improvement training. The school committee acts as an external oversight representative of the community, in order to ensure that the management of the BOS Fund runs according to the procedures and needs of the students. Students' parents are involved through school meeting forums, so they get information and can provide input regarding priority use of funds. The education department also provides assistance and supervision, as well as evaluating reports on the use of funds periodically to ensure compliance with BOS Fund techniques [10]. The active involvement of all parties creates a participatory and responsible fund governance system, as well as encouraging the achievement of improving the quality of educational services at SMPN 1 Gempol.

In implementing the BOS Fund program at SMPN 1 Gempol, all stakeholders have complementary roles in order to realize quality and fair education. Students, as the main beneficiaries, feel the direct impact through the provision of books, stationery, repairs, learning facilities, and extracurricular activities such as competitions and training funded by the BOS Fund. Not only as recipients, students can also convey input through the OSIS or class discussions, as well as become indirect monitors who help maintain transparency and fairness in utilizing funds. Meanwhile, parents act as strategic partners of the school. They can be involved in decision-making through school committees or parent forums, by providing aspirations related to the needs of the child and supervision of the use of the Fund. Parents also have an important role to play in ensuring that the BOS Fund actually has an impact on reducing the burden of education costs as well as improving children's learning services in schools.

Meanwhile, teachers have a very crucial technical role, starting from planning learning needs, implementing programs funded by the BOS Fund, to evaluating their impact in class. Teachers also make proposals regarding the procurement of teaching aids, training and other supporting programs. In its implementation, teachers help ensure that Funds are used effectively to improve the quality of the teaching and learning process, as well as explain to students and parents the benefits of each activity supported by the BOS Fund. With active collaboration between students, parents and teachers, the implementation of BOS Funds at SMPN 1 Gempol has become more transparent, targeted and has a real impact on improving the quality of education as a whole. The following is documentation of the socialization of the Dana BOS program with parents at SMPN 1 Gempol [11].



Figure 1. Documentation for Socialization of the BOS Fund Program at SMPN 1 Gempol.

The implementation of the BOS Fund at SMPN 1 Gempol is in line with Edward III's theory which emphasizes four important aspects: Communication, resources, disposition of implementers and bureaucratic structure. Communication is realized through socialization and student guardian meetings which create shared understanding [12]. Resources are utilized optimally for facilities, infrastructure and improving the quality of learning. Implementation disposition is demonstrated through the commitment of school principals, teachers, committees and parents in carrying out the program responsibly. The bureaucratic structure also supports through supervision of education and open reporting services. Active involvement of all stakeholders means that the implementation of the BOS Fund is more transparent, targeted and has a real impact on improving the quality of education [13].

Improving the Quality of Education

The implementation of the BOS Fund program at SMPN 1 Gempol has made a real contribution to improving the quality of education. These funds are used to improve and equip school infrastructure such as classes, libraries and laboratories, thereby creating a more comfortable and supportive learning environment. Apart from that, BOS Funds are also used to procure stationery, textbooks and other teaching materials that help students in the learning process without burdening parents. Extracurricular activities such as arts, sports and scouting also receive support from this fund, so students can develop non-academic talents and skills. On the other hand, increasing teacher capacity through training and workshops is also part of the utilization of BOS Funds which has an impact on improving the quality of teaching. This programme also provides for a reduction in the cost of education for students from disadvantaged families, so that access to education is more evenly distributed. With transparent management and involving various parties, the implementation of BOS Funds at SMPN 1 Gempol is an important factor in efforts to create quality and inclusive education. The following are the results of an interview with Drs. Moh. Yahya as student representative at SMPN 1 Gempol

"In terms of students, the role of the BOS Fund is very significant if the impact is felt. This BOS fund strongly supports many extracurriculars such as scouts, art and various sports. Without the support of BOS Funds, these activities will find it difficult to run optimally, even character development activities such as basic student leadership training (LDKS), BOS Funds are very helpful. Then, when the facilities are available and the activities run

smoothly, it will have an impact that students will be more enthusiastic. So we see an increase in discipline, cooperation, responsibility among students. There are even students who are initially less active and become enthusiastic because the school facilitates it well. And of course that cannot be separated from the challenge of ensuring the use of funds in accordance with applicable technical guidelines, because not all student needs can be funded by BOS Funds."

The source's statement shows that the BOS Fund has an important role in supporting student activities at SMPN 1 Gempol, especially in extracurricular implementation and student character development. The positive impact is visible from increasing student enthusiasm, discipline, cooperation and responsibility. Nevertheless, the management of the BOS Fund continues to face challenges, especially in ensuring its use is in accordance with technical guidelines, because not all student needs can be financed through these funds [14].

The implementation of the BOS Fund at SMPN 1 Gempol is in line with Edward III's theory which includes four aspects: Communication, resources, disposition of implementers and bureaucratic structure. Communication runs effectively through the involvement of various parties and open socialization. Funds are utilized optimally for infrastructure, learning needs, teacher training and extracurricular activities. The attitude of implementers such as teachers and school principals shows high commitment to the success of the program. Even though there are still challenges in financing limitations, management still follows applicable techniques and procedures. Overall Implementation reflects success in improving the quality of education for inclusive and sustainable means.

Availability of Facilities and Infrastructure

The availability of facilities and infrastructure at SMPN 1 Gempol which originates from the implementation of the BOS Fund program really supports the quality of learning and comfort of the school environment. Through the allocation of BOS Funds, the school is able to provide various basic needs such as decent study tables and chairs, blackboards, stationery, as well as laboratory and library equipment [15]. Apart from that, facilities supporters such as extracurricular activities such as sports equipment, art equipment, and complete scout activities are also fulfilled.

On the infrastructure side, the BOS Fund contributes to maintaining classrooms, improving sanitation facilities, and providing a clean and organized school environment. The construction or renovation of classrooms, libraries and UKS rooms is also part of efforts to create a conducive learning atmosphere. The following are the results of an interview with Mr. Mukhammad Hasadollah, S.Pd, M.Pd as Deputy Head of Sarpras at SMPN 1 Gempol

"Generally, the BOS Fund plays a very important role in supporting the provision and maintenance of facilities in schools. We use these funds for various needs, starting from procuring student equipment, repairing classrooms, and providing supporting equipment such as projectors and sound systems. Then, one example that is quite felt to be the existence of the BOS Fund is that we can increase the number of new student tables and chairs in several previously damaged classes. Then there are also improvements to student toilets and improvements to the garden area so that the school is cool and comfortable for school residents. But behind that, there are definitely challenges, especially in terms of

limited budget use. The need for facilities and infrastructure certainly continues to grow, while the BOS Fund has limits on spending that can be spent. So we have to really be able to structure which priorities have the most impact”.

Based on the results of interviews on the implementation of the BOS Fund program at SMPN 1 Gempol, it has been proven to make a real contribution to increasing the availability of school facilities and infrastructure. These funds are used to procure study equipment, repair physical facilities such as classrooms and toilets, as well as providing learning support tools and extracurricular activities. The impact is felt by school residents in creating a comfortable and conducive learning environment. However, challenges remain regarding limitations on the freedom of budgetary allocation and restrictions on the types of expenditure allowed. Therefore, schools need to prepare a priority scale carefully so that BOS Funds are truly used effectively and on target.

The implementation of BOS Funds at SMPN 1 Gempol in providing facilities and infrastructure is in line with Edward III's theory, seen from the good running of internal communication, understanding and coordination in managing school needs. BOS Fund resources are utilized optimally for improving student learning facilities and supporting student activities, even though they are limited by usage rules. The attitude of the implementers, especially Waka Sarpras, shows a waiting commitment in preparing priorities. However, challenges arise with bureaucratic structures that limit the flexibility of budget use. Overall, this program has a positive impact on comfort and the quality of the learning environment at school.

CONCLUSION

Fundamental Finding : From the implementation of the BOS Fund program at SMPN 1 Gempol it can be concluded that First based on the results of interviews, observations and studies of policy implementation theory according to Edward III, it can be concluded that the transparency indicator for the use of BOS Funds at SMPN 1 Gempol has been well met. The school regularly reports financial information to student guardians through annual meetings, conveying details of the funds received and their use clearly and openly, such as for uniform procurement, class construction and extracurricular facilities. Second, accountability in the use of BOS Funds at SMPN 1 Gempol is demonstrated through transparency of information published openly on school notice boards and social media, as well as through outreach to committees and student parents. Efficiency can be seen in the efforts of schools to adapt the use of funds to priority needs, while effectiveness is measured by its impact on improving the quality of educational services. **Implication :** This is in line with Edward III's theory and findings in a similar study at SD Negeri 026791 East Binjai, which also shows obstacles in optimizing the use of BOS funds. Third Stakeholder involvement in the implementation of BOS Funds at SMPN 1 Gempol plays an important role in ensuring transparent, accountable and targeted fund management. Stakeholders such as school principals, teachers, school committees, parents, students and the education department play an active and complementary role. This implementation is also in line with Edward III's theory which emphasizes the importance of communication, resources, the disposition of implementers, and bureaucratic structures. **Limitation :** Despite challenges in ensuring the use of funds according to technical guidelines, the overall implementation of the BOS

Fund is in line with Edward III's theory in aspects of communication, resources, implementing disposition and bureaucratic structure, making it a key factor in realizing quality and inclusive education. **Future Research** : The five BOS Funds are very crucial in improving facilities and infrastructure at SMPN 1 Gempol, supporting the quality of learning and school comfort. These funds are used for basic amenities, extracurricular supplies, and maintenance and renovation of classrooms, toilets, and parks. Overall, this implementation is in harmony with Edward III's theory through good communication, optimal resource utilization, and implementing commitment. Despite bureaucratic constraints, the program has had a positive impact on the learning environment.

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