



## MANAGEMENT OF OPERATIONAL ASSISTANCE FUNDS FOR EDUCATIONAL UNITS IN KINDERGARTEN, ELEMENTARY SCHOOL, AND JUNIOR HIGH SCHOOL IN KALAWAT DISTRICT

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### Abstract (English)

*This study examines the management of School Operational Assistance Funds (BOSP) at three educational units in Kalawat District, North Minahasa Regency: TK GMIM 36 Hanna Kuwil, SD Negeri Kolongan, and SMP Advent Watutumou. Using a qualitative case study approach, data were collected through in-depth interviews, observation, and documentation. The findings reveal significant gaps between regulatory mandates and implementation capacity. Regarding planning, schools inadequately utilized Education Report Cards for evidence-based planning, demonstrated limited understanding of the single annual budget shifting mechanism in the ARKAS application, and failed to publicly disclose RKAS documents. In implementation, all schools utilized the SIPLA procurement system but faced network connectivity issues, experienced delays due to recommendation requirements from the Education Office, and encountered restrictions on non-allowable expenditures. Regarding reporting, critical deficiencies were identified including missing bank statements, incomplete accountability documents, discrepancies between RKAS and BKU records, and untimely reporting. The study concludes that BOSP fund management effectiveness depends critically on human resource capacity, internal control systems, and regular technical guidance. Recommendations include data-based planning using Education Report Cards, systematic transaction recording, enhanced collaboration among fund management teams, and regular interventions by the Education Office through structured technical guidance and advocacy.*

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BOSP Fund Management, Educational Financing, Planning, Implementation, Reporting Accountability

## 1. INTRODUCTION

Education constitutes a strategic instrument for enhancing human resource quality to realize national competitiveness in the global era. The Constitution of the Republic of Indonesia mandates education as a primary priority, operationalized through Article 31 Paragraph (4) of the 1945 Constitution and Article 49 of Law Number 20 of 2003 concerning the National Education System. These regulations require the government to allocate at least 20% of the State Budget (APBN) and Regional Budgets (APBD) to education (Republic of Indonesia, 2003).

As a manifestation of this mandate, the government launched a specific fiscal policy for the education sector through the School Operational Assistance Fund (BOSP) program. Based on Minister of Education Regulation Number 8 of 2025, BOSP funds are allocated to finance non-personnel operational costs for primary and secondary education units. This policy transformation demands a paradigm shift in management from conventional and rigid approaches to more flexible, efficient, transparent, and accountable practices based on system digitalization. The central government has integrated budget governance through systemic applications, such as ARKAS (School Activity and Budget Plan Application), directly connected to the Basic Education Data





(Dapodik) and Regional Development Information System (SEB Kemendagri Number 907-6479-SJ).

Theoretically, performance-based budgeting and digitalization in public policy implementation are designed to minimize information asymmetry and accelerate bureaucratic fund absorption. However, at the regional level, BOSP fund governance dynamics continue to face significant structural, cultural, and administrative constraints. The gap between macro-regulations established by the central government and the micro-execution capacity at educational units and regional education offices demonstrates that vertical inter-institutional communication has not yet functioned optimally, creating biased interpretation spaces at lower levels (Van Meter and Van Horn, 1975).

A fundamental problem concerns human resource capacity in managing BOSP funds. School principals and BOSP treasurers often experience difficulties adapting to dynamic regulations and rapid digital administrative changes. Technological unfamiliarity and insufficient in-depth understanding of technical guidelines for fund use trigger errors in preparing School Activity and Budget Plans (RKAS). Consequently, BOSP fund allocation frequently fails to reflect the real needs of learning quality improvement but merely fulfills administrative formalities to meet budget absorption obligations (Robert K. Merton, 1940).

Systemic constraints, such as data synchronization delays between platforms (matching Dapodik data with central financial systems), often hinder the timeline of fund disbursement to school accounts. Delays in BOSP fund disbursement during the first half of the fiscal year directly impact daily school operational stagnation. Furthermore, accountability and supervision aspects remain critical issues in various reports from financial oversight institutions (such as the Supreme Audit Agency or Regional Inspectorates). Recurring findings regarding inaccurate accountability reports, reporting delays, and non-compliance with technical guidelines reflect suboptimal implementation of Good Governance principles (Transparency, Accountability, and Responsiveness) in public financial management in the education sector.

Previous research has extensively discussed BOSP fund management; however, most studies have examined it from a quantitative perspective of general budget absorption. There remains limited thesis research that deeply analyzes managerial anomalies, the effectiveness of interconnected digital systems (ARKAS-Dapodik), and sociological barriers of local bureaucracy in BOSP fund management post-regulation transformation, particularly at TK GMIM 36 Hanna Kolongan, SD Negeri Kolongan, and SMP Advent Watutumou.

This research addresses the following questions: (1) How is BOSP fund managed at TK, SD, and SMP levels in Kalawat District? (2) What factors influence BOSP fund management at these educational units? The study aims to comprehensively analyze the root problems of BOSP fund management and formulate applicable policy recommendations for improving BOSP fund management accountability.

## 2. LITERATURE REVIEW

### 2.1 Management and Service Management

Management is defined as a process by which a group of people work together to direct others toward achieving common goals (Massie and Douglas, 1973). It involves coordinating all resources through planning, organizing, directing, and controlling processes to achieve predetermined objectives (Sisk, 1969). Contemporary definitions emphasize management as planning, organizing, directing, and controlling organizational member activities and utilizing all



organizational resources to achieve established goals (Stoner, Freeman, and Gilbert, 1995; Jones and George, 1998).

Service management integrates various organizational functions such as marketing, operations, and human resources to align company capabilities with customer needs (Grönroos, 2020). According to Moenir (1992), the essence of service is devotion—the state and its apparatus exist to serve public interests. Successful service management depends on several internal organizational factors: awareness (high responsibility among personnel), rules (clear legal frameworks and SOPs), organization (flexible and efficient structure), income/welfare (adequate personnel welfare), and capability/skills (competence aligned with duties) (Moenir, 2008).

## 2.2 School Operational Assistance Fund (BOSP)

Based on Minister of Primary and Secondary Education Regulation Number 8 of 2025, BOSP funds are government transfer funds used primarily to finance non-personnel operational costs for primary and secondary education units implementing compulsory education programs. The general objective of operational assistance is to reduce education costs for the community in the context of 13-year compulsory quality education and to accelerate the achievement of minimum service standards (SPM), especially in underdeveloped, frontier, and outermost (3T) regions.

BOSP fund management requires compliance with principles of transparency, accountability, and effectiveness. The disbursement of BOSP funds occurs in two stages per year. Management begins with planning fund usage and inputting data into Dapodik based on actual school conditions. Schools have the right to determine BOSP fund usage according to their priority needs (Rabiah et al., 2019).

Effective budget management is crucial as education financing determines the quality of educational institutions (Prof. Dr. E. Mulyasa, M.Pd, 2002). School management is more decentralized to promote independence in management and provide broader space for schools to achieve goals and improve education quality (Nilda & Hifza, 2021). The effectiveness of education budget management must be implemented in every educational institution.

Three ministries manage BOSP funds: the Ministry of Finance (disbursement responsibility), the Ministry of Home Affairs (management and accountability responsibility), and the Ministry of Education (usage allocation responsibility). School principals play a vital role as system drivers, managing from input through process to educational output. The principal is responsible not only as a leader but also as a manager and motivator in school management (Prof. Dr. E. Mulyasa, M.Pd, 2022).

## 3. RESEARCH METHODOLOGY

### 3.1 Research Approach

This study employs a qualitative approach with a case study research type. The qualitative approach was selected because the research aims to understand in-depth the process of BOSP fund management at TK GMIM 36 Hanna Kuwil, SD Negeri Kolongan, and SMP Advent Watutumou based on actual field conditions. The case study type was chosen because the research focuses on specific objects and locations, enabling the researcher to explore detailed information regarding planning, implementation, reporting, and accountability of BOSP funds.



### 3.2 Research Focus

Based on the problem focus—non-compliance with BOSP technical guidelines at educational units—the sub-focuses are divided into three areas: (1) planning in BOSP management, (2) implementation in BOSP management, and (3) accountability reporting in BOSP management.

### 3.3 Research Location and Data Sources

The research location comprises educational units in Kalawat District, North Minahasa Regency. Key respondents include principals, treasurers, teachers, committee members, and parents.

### 3.4 Data Collection Techniques

Data collection utilized three techniques: (1) In-depth interviews with principals, BOSP treasurers, teachers, parents, and committee members; (2) Observation of the relationship between principals and treasurers, teachers, committees, and parents in creating harmonious working environments; (3) Documentation study of RKAS, accountability reports, general cash books, budget realization reports, and other relevant administrative documents.

### 3.5 Data Analysis and Validity

Data analysis employed a case study approach focusing on educational unit principals to understand the context, challenges, and successes of BOSP fund management. Data validity was ensured through method triangulation (comparing interview data with observation), source triangulation (interviewing various parties), and time triangulation (observation/interview at semester beginnings to check data consistency).

## 4. FINDINGS AND DISCUSSION

### 4.1 General Overview of Research Setting

Kalawat District is one of ten districts in North Minahasa, strategically located bordering the urban area of Manado. The area has developed as a suburban zone with relatively rapid residential and commercial growth. The three research sites—TK GMIM 36 Hanna Kuwil (2 non-ASN teachers, 27 students), SD Negeri Kolongan (14 ASN teachers, 3 non-ASN teachers, 382 students, 14 classrooms), and SMP Advent Watutumou (10 non-ASN teachers, 78 students, 3 classrooms)—exhibit different characteristics, including varying accreditations and BOSP fund allocations (TK: Rp8,960,000; SD: Rp338,580,000; SMP: Rp87,330,000).

### 4.2 Planning of BOSP Funds

The research revealed that planning in TK GMIM 36 Hanna Kuwil demonstrated significant deficiencies. The principal acknowledged: "When planning in RKAS, we refer to the applicable technical guidelines for the current year; otherwise, findings will certainly arise during inspectorate and BPK audits." However, the treasurer admitted planning delays due to Dapodik synchronization issues, as the operator handled multiple schools. Most critically, the school did not analyze the Education Report Card when preparing RKAS. The principal stated frankly: "Honestly, we were involved in filling out the environmental survey assessment, but we did not dissect our school's Education Report Card when preparing RKAS because we don't know how to dissect it." SD Negeri Kolongan demonstrated better planning practices. The principal confirmed: "When preparing RKAS planning, we first dissect the Education Report Card with school supervisor assistance." The school successfully achieved "green zone" status for literacy and numeracy. However, the school still failed to publicize RKAS documents through announcement boards, limiting transparency to only principals, treasurers, teachers, and committees.



SMP Advent Watutumou exhibited the weakest planning practices. The principal admitted: "When preparing BOSP planning in RKAS, we were late in dissecting the Education Report Card because the time designated for planning was very tight, and we received information late." The treasurer confirmed that BOSP planning was completed before accessing the Education Report Card, meaning recommendations were not incorporated into planning.

#### **4.3 Implementation of BOSP Funds**

Regarding implementation, TK GMIM 36 Hanna Kuwil faced challenges with non-RKAS expenditures. The principal admitted: "In BOSP implementation, there were several items not in our RKAS that we spent because the RKAS had been approved, but there were still things that needed financing not in the RKAS." All schools utilized the SIPLA procurement system but experienced network connectivity issues and delayed deliveries for out-of-area orders.

All three schools confirmed that BOSP funds could only be accessed after obtaining recommendation letters from the Education Office to unblock accounts at Bank Sulut. None of the schools could fully meet all operational needs through BOSP funds. Restrictions included: heavy building rehabilitation (all schools), educational props for outdoor areas (TK), official travel for students and teachers to national competitions (SD Negeri Kolongan), library renovation (SMP Advent Watutumou), and classroom furniture (all schools).

Most concerning, SMP Advent Watutumou had not yet significantly intervened in literacy and numeracy development through BOSP funds. The principal acknowledged this as a future priority: "In improving teacher and student literacy skills, we haven't intervened much through BOSP funds because, as I previously answered, when preparing RKAS, we didn't dissect the Education Report Card."

#### **4.4 Reporting and Accountability of BOSP Funds**

Reporting practices revealed the most significant deficiencies. At TK GMIM 36 Hanna Kuwil, critical documentation gaps included: missing bank statements, food and beverage expenditures not listed in RKAS but recorded in BKU, missing invoices and delivery receipts, kwitansi number 04 recorded ATK expenditure of Rp600,000 while the receipt showed Rp500,000, and no Regional Grant Agreement Letter. The treasurer admitted: "Accountability reports are often late because teaching responsibilities take priority; transactions are collected and recorded at month-end."

SD Negeri Kolongan also faced reporting challenges despite relatively better management. Findings included: food and beverage documentation not matching RKA and BKU records, unclear electricity token receipts, missing documentation for construction materials (sand, cement, bricks), paint purchases with documentation not matching BKU, missing tax assistant books, incomplete vehicle rental documentation, and meal expenditures classified under education service facilities despite receiving free nutritious meal benefits.

At SMP Advent Watutumou, critical findings included: food and beverage documentation not matching RKAS and BKU, documentation lacking timestamps, no Regional Grant Agreement Letter, kwitansi/BNU no.04 for cleaning equipment without shopping receipt, kwitansi/BNU no.08 for laptop purchase (Rp10,000,000) without receipt/specifications, kwitansi/BNU no.39 for additional meals (Rp1,460,000) without accountability evidence, and kwitansi/BNU no.41 for National Education Day activities (Rp1,500,000) without documentation evidence.

#### **4.5 Discussion**

The findings demonstrate significant gaps between regulatory requirements and implementation capacity. Van Meter and Van Horn's (1975) policy implementation model is



relevant here, particularly the dimensions of inter-organizational communication and implementing agency characteristics. The vertical communication between the central government, regional education offices, and school-level implementers has not functioned optimally, creating spaces for biased interpretation.

Merton's (1940) analysis of bureaucratic dysfunction is also applicable. Schools often fulfill administrative formalities (producing RKAS documents) without substantive evidence-based planning. The failure to dissect Education Report Cards represents a fundamental gap between intended policy design (Perencanaan Berbasis Data/Data-Based Planning) and actual practice.

Regarding human resource capacity, Moonir's (2008) factors for successful service management are relevant. The awareness factor—personnel responsibility for task implementation—was inconsistent across schools. The capability/skills factor was particularly problematic, as evidenced by treasurers' admissions of limited understanding of BOSP technical guidelines and SPJ preparation requirements. The rules factor was undermined by limited understanding of regulatory requirements, including the single annual budget shifting mechanism.

The findings regarding documentation deficiencies align with World Bank (1992) governance principles. The absence of critical accountability documents (bank statements, delivery receipts, proper tax documentation) and the discrepancies between RKAS and BKU records indicate suboptimal implementation of transparency and accountability principles.

## 5. CONCLUSION AND RECOMMENDATIONS

### 5.1 Conclusion

Based on the research findings and discussion, the following conclusions are drawn:

**Planning:** BOSP fund planning at the three schools inadequately utilized Education Report Cards for evidence-based planning. Schools continued planning based on previous year patterns rather than real analysis of student needs and school conditions. Principals demonstrated insufficient understanding of the single annual budget shifting mechanism in ARKAS. Schools failed to publicly disclose RKAS documents through announcement boards, limiting transparency. Planning focused excessively on goods and capital expenditures while under-prioritizing teacher competency development for literacy and numeracy improvement.

**Implementation:** Implementation monitoring through the MARKAS application has positively influenced accountability. However, BOSP fund management success depends critically on principal and treasurer capacity. Internal control systems require strengthening with clear task division to prevent workload accumulation on single individuals. Transaction recording should be conducted daily or weekly rather than deferred to month-end. Critical restrictions on non-allowable expenditures (official travel for student competitions, heavy rehabilitation, specific furniture items) significantly limited schools' ability to address all operational needs.

**Reporting:** Collaboration among BOSP management teams remains suboptimal with insufficient transparency. Internal supervision systems are weak, and school supervisor mentoring is inadequate. Critical documentation deficiencies included missing bank statements, incomplete accountability documents, discrepancies between RKAS and BKU, untimely reporting, and absent required documentation (invoices, delivery receipts, timestamps). Schools have initiated improvement efforts but require continued capacity building.



## 5.2 Recommendations

### For Schools:

1. Planning must be based on actual school conditions through Education Report Card analysis, not merely copying previous year programs
2. Planning should incorporate program evaluation from previous periods
3. Avoid multiple revisions and shifts by ensuring initial planning accuracy
4. Implement data-based planning to enable objective, appropriate decision-making
5. Conduct expenditures according to actual needs, avoiding waste
6. Strengthen integrity of BOSP fund management teams
7. Master SPJ (Accountability Statement) preparation for BOSP reporting
8. Record and report transactions systematically without delaying to prevent data loss, omission, or input errors
9. Ensure RKAS, BKU, and realization reports remain synchronized
10. Enhance collaboration among principals, treasurers, operators, teachers, and committees

### For the Education Office:

1. Regularly intervene in schools regarding BOSP fund management from planning through implementation to reporting
2. Conduct structured technical guidance (bimtek) twice annually with advocacy for underperforming educational units
3. Facilitate comparative studies to other regions to identify and adopt best practices applicable to North Minahasa Regency

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