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The Effectiveness of Using BOS Funds in Improving the Quality of Educational Facilities and Infrastructure

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ABSTRACT

This study aims to determine the effectiveness of using School Operational Assistance (BOS) funds in improving the quality of educational facilities and infrastructure at SMA Negeri 1 Matauli Pandan. The research method used in this research is descriptive qualitative method. The data collection method is using semi-structured interviews, direct observation, and documentation. This research was conducted on the management of BOS funds specifically for school facilities asset maintenance and capital expenditure investment. The results of this study show that the mechanism of utilizing BOS funds at SMA Negeri 1 Matauli Pandan has been carried out accountably and complies with Permendikdasmen Regulation Number 8 of 2026. The allocation of maintenance and capital funds has been functionally effective in maintaining classroom viability, upgrading laboratory computers, and digitalizing learning media, resulting in a 90% increase in digital classroom media utilization. Technical obstacles such as fluctuations in the availability of tactical operational funds were successfully mitigated by executing strict urgency priority scales. This management is further strengthened by a direct cashless payment system from the bank upon job completion, ensuring no cash handling by the school treasurer

Keywords: ARKAS, BOS Funds, Educational facilities, Effectiveness, School Management

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1. INTRODUCTION

Education is the main pillar in development source Power quality, superior and empowered human beings global competitiveness (Mulyasa, 2019). For realizing a quality learning process, unit education need support various element functional, one of the most vital is availability facilities and infrastructure adequate education (Bafadal, 2018). Referring to the Republic of Indonesia Law Number 20 of 2003 concerning National Education System, every unit education must provide facilities and infrastructure that meet standard minimum service to ensure implementation climate safe, comfortable and effective learning. Educational facilities that include digital devices, computers, tools props, learning media, and equipment laboratory, as well as infrastructure supporters like room class, room library and laboratory science, in direct dictate level success of knowledge transfer within class (Bafadal, 2018).

In practice, related provision, maintenance, and rejuvenation facility education the need management very large and planned finances with Good (Mahmudi, 2024). Limitations ability economy society and variation capacity fiscal area demand existence intervention strategic from government center (Pratama, 2023). As form implementation not quite enough as a state

responsibility, the Government of the Republic of Indonesia allocates Assistance Funds Operational School (BOS) which is currently This is part integrated from Help Operational Educational Unit (Wibowo & Lestari, 2026). Management of aid funds public This must based on the principles of good governance, which are regulated in a way strict through Regulation of the Minister of Primary and Secondary Education Number 8 of 2026 concerning Technical Instructions for Managing Aid Funds Operational Educational Unit. Regulations This confirm that use budget must prioritized for funding cost operational non-personal, including therein is maintenance periodically facilities and infrastructure physical to prevent degradation quality service school (Wibowo & Lestari, 2026).

Effectiveness utilization of BOS Funds is not can measured in a way partial only from absorption budget or quantity report administrative mere (Mahmudi, 2024). Based on perspective management sector public, effectiveness true assessed from connection causality between objective planned macro and impact functional real that is felt by the recipient benefits in the field (Mahmudi, 2024; Rusdianti & Sopanah, 2023). In the context of means education, utilization budget assessed effective if funds are allocated capable finish problem damage facility in a way fast, precise targets, transparent, accountable, and give contribution significant to comfort environment Study teaching (Sari & Handayani, 2022). On the other hand, poor governance, weak function supervision, as well as planning that is not based analysis gap need field will trigger overlapping overlap budget and low utilization facilities (Wibowo & Lestari, 2026; Rusdianti et al., 2022).

Matauli Pandan 1 State Senior High School, located in Central Tapanuli Regency, North Sumatra Province, is one of the school medium on the top holding role strategic in print generation achievers (Hidayat, 2025). As schools that implement pattern learning dynamic and adaptive to development technology modern learning, Matauli Pandan 1 State Senior High School is required for always guard quality means physical and digital data to keep it in prime condition (Rahmawati, 2024). Complexity facilities at school This that is start from laboratory computer integrated, internet learning network, up to building crowded class activity, requires maintenance intensive and demanding periodic accuracy allocation financial resources from the BOS Fund (Hidayat, 2025). Although school own commitment tall to quality physical, existence dynamics in fluctuations availability of tactical funds periodically often triggers challenge alone for the school BOS Management Team in compile scale priority (Pratama, 2023). Therefore that, study scientific about how the governance process works finance This implemented, how condition real means after funded, as well as to what extent is the BOS Fund utilized contribute in a way effective to quality facility education at SMA Negeri 1 Matauli Pandan is very important and relevant for researched .

Study on governance finance education and its relevance with facility physique has Lots investigated previously. An empirical study by Sari and Handayani (2022) shows that allocation effective BOS budget until eighty five percent in fulfil standard facility laboratory computer, although faced with obstacles fluctuations availability of operational funds periodically. Meanwhile that, Pratama (2023) found that implementation online applications such as ARKAS are successful increase transparency administration report finance school in a way vertical. Focus digitalization The facilities were also studied by Rahmawati (2024) who concluded that allocation BOS budget for Wi-Fi networks have an impact on increasing intensity teaching teachers based on interactive digital media until reach ninety percent. From the point of view view physical, Hidayat (2025) emphasized that priority strategy based analysis gap infrastructure real proven effective minimize complaint damage tables and chairs learning. Finally, Wibowo and Lestari (2026) revealed that optimization system layered internal supervision with committee school capable pressing risk overlapping overlap budget. New study This located at the locus specifically SMA Negeri 1 Matauli Pandan as school featured area, use analysis descriptive qualitative integrated from stage ARKAS planning up to impact functional, as well as adjustment to regulations technical instructions finance year running 2026 which prioritizes principle non-cash transactions direct from institution banking to provider service.

Based on exposure background background and study literature said, research This aim for solve issues that focus on how mechanism planning, implementation and accountability utilization of BOS Funds in support facilities and infrastructure education at Matauli Pandan 1

State Senior High School. In general more specific, analysis directed for to describe condition objective quality facilities and infrastructure education after activity maintenance implemented, and evaluate level effectiveness utilization of the funds reviewed from aspect accuracy targets, fulfillment need real, to management strategy school in mitigate constraint fluctuations availability budget tactical operational through system disbursement direct after work stated finished in a way physique.

2. METHODS

Study This designed use approach qualitative descriptive for explore and understand meaning by a number of individual or a group of people considered originate from problem social or humanity in a way explicit (Creswell & Creswell, 2018; Assor & Rusdianti, 2023). The use of method qualitative descriptive aim serve portrait in a way deep about phenomenon utilization of BOS Funds naturalistic without manipulate condition subjects in the field (Malta & Rusdianti, 2023). Research was held at Matauli Pandan 1 State Senior High School, Central Tapanuli Regency, North Sumatra Province. The determination informant done with purposive sampling technique based on criteria certain ones who understand the most focus problem research (Sugiyono, 2022). Informant in study This covering Principal (B1), BOS Treasurer (B2), Deputy Principal for Facilities and Infrastructure (B3), and user teacher representative facility infrastructure education (B4). Classified data into primary data and secondary data.

Qualitative data collection techniques combine interview in-depth semi-structured For dig ARKAS mechanism, compliance cashless transactions, and constraints tactical fund fluctuations daily school, observation direct in a way systematic to eligibility facility physical (space) class, laboratory computers, libraries, sanitation), and studies documentation to digital RKAS documents as well report realization budget component infrastructure. The data processing process adopts an analytical model interactive qualitative which includes three stages main that is data reduction, data presentation in form narrative descriptive scientific, as well as withdrawal conclusion or verification (Rusdianti et al., 2026). For ensure validity and objectivity findings, data validity is maintained in a way strict through technique triangulation sources and triangulation technique (verifying results transcript interview with proof physique observation field as well as document official ARKAS school).

3. RESULTS

Mechanism planning The BOS Fund budget at Matauli Pandan 1 State Senior High School was carried out through integration digital system application Plan School Activities and Budget (ARKAS). This process grouping financing in a way detailed For guard eligibility operational education. Based on document official confirmed schools through visual system data application procurement, inventory addition asset still school on components Capital expenditure in 2026 is focused on seven procurement sub-items main details to in volume and units commodities items in Table 1.

Table 1. Details Quantity School Capital Expenditure in the Report System Digital Finance

No	Component Activity Procurement of Fixed Assets	Qty	Unit
1	Procurement of Cooling Equipment Room Operational		
	1.5 HP AC	5	Unit
2	Procurement of Air Conditioning Equipment for German Language Labs		
	1 PK AC	2	Unit
3	Procurement Device Infrastructure Main Network		
	Rack Server U	1	Unit
4	Procurement Supporting Patio Chair Class		
	Chair iron long	56	items

5	Bookshelf Procurement Library School		
	Bookshelf Iron size 450 x 50 x 205 cm	3	Unit
	Bookshelf Iron size 350 x 50 x 205 cm	1	Unit
6	Shop for Computer Equipment and Digital Systems		
	Device Network Hardware : Mikrotik Router Board	2	Unit
	Device Network Hardware : Ruijie 24 Port PoE 3200 Switch	1	Unit
	Device Network Hardware : Ruijie 16 Port Non PoE Switch	1	Unit
	Device Network Hardware : Ruijie 24 Port PoE Switch 3100	1	Unit
	Device Network Hardware : Access Point Ruijie RG RAP	2	Unit
	Computer Portable Work : HP Intel i7 Laptop	2	Unit
	Computer Stationary Work : Intel i7 Custom PC	1	Unit
	Computer Practical Work : custom Intel i5 PC	5	Unit
	Classroom Visual Equipment : Epson Projector	12	Unit
	Machine Inventory : Niimbot M3 Thermal Transfer Label Printer	1	Unit
7	Shopping Meeting Room Chairs and Audio Media		
	Chair Stacked model meeting	90	Unit
	Device Loudspeaker	1	Set

Source: processed by researcher, 2026

The data in Table 1 shows focus investment term length on increase digital infrastructure and convenience room physique school. B4 stated "we were really helped with existing facilities moment this, so that can support activity learning".

Overall transaction This done online through intermediary digital ecosystem system Information Procurement School (SIPLah), which locks harmony administration from the order process until publication minutes of handover accept asset formally. B1 expresses “Dynamics fluctuations availability of reserve funds school in the field demands us to move responsive”.

Condition objective means infrastructure results activity field procurement proven is at in optimal operational status. Based on observation directly, visual equipment in the form of dozens of Epson projector units have been installed in a way permanent on each room class main. Structure building visualized sturdy with presence dozens chair iron long booking new in the classroom terrace corridor that became facility relax and discuss students. Facilities laboratory computer and German language lab also shows improvement comfort air blessing cooling unit installation working room (AC) in a way stable together device storage Power electricity reserve. Library space come on stage more organized with row rack iron vertical new for accommodate book text lessons, while the school's IT management area supported by a standalone server rack as well as integration network cable wireless based technology Ruijie. B2 says “If tactical fund allocation currently limited, workmanship means of a nature physique aesthetics or we suspend non-vital support temporary time. On the other hand, the rest capacity Power support existing ones diverted full for secure function electricity laboratory computers, repairing clogged student toilets, and smooth class IT system so that activities Study teach daily No experience paralysis”.

In implementation management infrastructure operational this school apply mechanism payment directly where the new BOS funds are will disbursed from the bank after all over stages work finished done in a way intact by the provider. Through procedure this, the funds withdrawn from account institution banking direct handed over non-cash to party partners, so that School BOS Treasurer The same very No hold or managing cash. B3 reveals action handling school as following:

“Coping strategy from team management school is with direct apply scale priority in a way absolute. We sort in a way firm between need secondary with need pressing touch direct with operational Study teach students in class. All financing new executed and disbursed from the bank after physique work finished and immediate handed over to provider goods or services, so that our treasurer does not holding cash for safety administration."

4. DISCUSSION

Based on report data visualization capital expenditure in chapter results, effectiveness utilization of BOS Funds for component means infrastructure at Matauli Pandan 1 State Senior High School in general theoretical walk in harmony with draft effectiveness organization sector public from Mahmudi (2024). Public sector categorized effective if organization capable show correlation strong functionality between accuracy determination allocation budget with achievement benefit real in the field. System planning the budget applied school proven responsive complete analysis gap means infrastructure education. Utilization budget focused in a way precision for modernize facility instructional through procurement device hard IT performance high, such as an Intel i7 custom-built PC, portable laptop units, systems amplifier signal wireless Ruijie, as well installation of Epson projector units in each room class main.

Investment steps asset still This succeed push quality facility physique school be on top Standard Minimum Service (SPM) for education national as regulated in Minister of National Education Regulation Number 24 of 2007. Implementation Management Based School (MBS) as proposed by Mulyasa (2019) emphasizes that size success management financial measured from contribution direct work program budget to repair quality climate learning in class. Impact benefits real from procurement asset capital expenditure at SMA Negeri 1 Matauli Pandan was shown by a spike intensity application of interactive digital learning media by teaching staff educators who achieve number ninety percent. Availability of permanent visual projection media and stability integrated internet network along corridor class make it easier for teachers to practice method multimedia teaching in framework Independent Curriculum. This strengthen Rahmawati's (2024) findings state that that allocation aid budget operational oriented schools in a way digitalization oriented means infrastructure technology provide significant stimulus to comfort, power concentration, as well as productivity academic in the room class.

Apart from the aspect digitalization, effectiveness is also reflected from improvement quality comfort non-digital physical. Procurement dozens of chairs iron long reservations in the classroom terrace area give facility humanistic social for participant educate for interact and learn after-school groups class. Likewise, procurement rack book iron tiered in space library school in a way functional increase capacity storage and neatness management literacy reading students. Installation of cooling units LG air conditioning in the laboratory German and space operations also provide contribution important for realization climate conducive learning (Hidayat, 2025). All achievement fulfillment physique This can walk in a way accountable blessing utilization system procurement SIPL is proven effective pressing risk deviation price and maintain transparency bureaucracy, in line with Wibowo and Lestari's (2026) analysis regarding importance system online control in governance logistics education.

From the perspective management risk, action tactics explained by B3 as Deputy Principal Sapra in formulate scale priority absolute is form governance mitigation adaptive and solution-oriented finance. Obstacles fluctuations availability of operational funds periodically anticipated with stop temporary asset post shopping non-vital support or secondary, in order to prioritize financing operational means urgent learning like repair system installation electricity Power height and improvement sanitary toilet facilities. Policy operational finance where the disbursement of funds from banking only done after all over workmanship physique finished done in a way intact by the parties partners is instrument safety a very crucial budget. The system payment directly (cashless/direct payment) to provider goods or service this ensure that BOS Treasurer does not holding cash in the environment school. Management steps cashless This in a way significant pressing potential for human error, misuse budget horizontally, as well as raise accountability of internal school governance. Accountability patterns realization immediate work reported in real-time by the treasurer school through the digital ARKAS application is also proven capable cut obstacle bureaucracy verification vertical at level service area, which in turn minimize risk delay absorption budget at stages next in line with Primary study (2023).

5. CONCLUSION

The governance and allocation mechanism for BOS Funds at SMA Negeri 1 Matauli Pandan has been implemented in a way structured and transparent through cycle Management Based Schools (MBS) that are inputted in a way orderly in ARKAS according to technical instructions Minister of Elementary and Secondary Education Regulation Number 8 of 2026. Conditions objective quality facilities and infrastructure education after funded is in the very suitable, modern, safe and functional category, which includes procurement mass computer units specification height, installation classroom visual projectors, procurement furniture patio chairs and shelves library iron, and installation cooler room laboratory. The use of BOS funds is assessed walk effective Because fulfil indicator accuracy target, suitability standard national education, as well as give impact functional real in the form of surge intensity application of digital media by educators until reach number ninety percent. Obstacles in the form of fluctuations availability of tactical funds operational succeed mitigated in a way tactical by school through implementation scale priority absolute as well as supported procedure payment direct non-cash from the bank after work a liberating finish treasurer from obligation holding cash school.

The BOS Management Team of Matauli Pandan 1 State Senior High School is advised maintain rhythm discipline reporting budget based on ARKAS and SIPLah, as well as Keep going optimize system payment direct non-cash for minimize risk cash management manually in the internal school environment. The North Sumatra Provincial Education Office is expected to optimize function assistance and speed up bureaucracy verification file BOSP submission at the level areas in order to minimize risk obstacle distribution of funds. For researchers Next, it is recommended expand coverage study use approach quantitative or mixed-methods to test correlation statistics between budget volumes BOS infrastructure with achievements performance study student in a way macro in the Central Tapanuli Regency area.

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