

## The Implementation of School Operational Assistance Fund Management to Enhance Education Quality

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**Abstrak:** Implementasi pengelolaan dana Bantuan Operasional Sekolah (BOS) di MIN 5 Cilacap merupakan langkah strategis yang dirancang sebagai upaya sistematis untuk meningkatkan mutu pendidikan dasar. Penelitian ini menggunakan metode deskriptif kualitatif dengan teknik pengumpulan data komprehensif melalui wawancara mendalam, observasi partisipatif, dan studi dokumentasi. Hasil penelitian secara empiris menunjukkan bahwa implementasi pengelolaan dana BOS di MIN 5 Cilacap belum sepenuhnya berhasil mencapai tujuan optimal dalam meningkatkan mutu pendidikan. Fenomena ini disebabkan oleh berbagai hambatan struktural dan administratif, seperti keterlambatan pencairan dana dari pemerintah pusat, keterbatasan alokasi pengeluaran yang terikat regulasi yang kaku, kendala dalam penerapan sistem pembayaran Transfer Non Tunai (TNT), serta kesulitan teknis dalam merealisasikan pembayaran barang akibat fluktuasi harga pasar. Meskipun demikian, berbagai upaya proaktif untuk mengatasi hambatan tersebut telah dilakukan oleh pihak madrasah, termasuk mengoptimalkan pengeluaran sesuai skala prioritas, memperhatikan penggunaan sistem pembayaran yang adaptif, serta membuat perencanaan Rencana Kegiatan dan Anggaran Sekolah (RKAS) yang lebih fleksibel. Oleh karena itu, disarankan agar pihak sekolah, komite, dan pemangku kebijakan harus terus memperkuat koordinasi dan komunikasi transparansi dalam mengelola dana BOS agar tujuan strategis peningkatan mutu pendidikan dapat tercapai secara komprehensif di masa mendatang.

**Kata Kunci:** Implementasi, Pembiayaan Pendidikan, Pengelolaan Dana BOS, Mutu Pendidikan.

**Abstract:** The implementation of the School Operational Assistance (BOS) fund management at MIN 5 Cilacap serves as a strategic intervention designed to enhance the quality of basic education systematically. This research employs a qualitative descriptive method utilizing comprehensive data collection techniques, including in-depth interviews, participatory observations, and documentation studies. The empirical findings reveal that the implementation of BOS fund management at MIN 5 Cilacap has not yet fully succeeded in achieving its optimal objectives for improving educational quality. This phenomenon is primarily driven by various structural and administrative barriers, such as delays in fund disbursement from the central government, rigid regulatory limitations on spending allocations, operational constraints in implementing the Non-Cash Transfer (TNT) payment system, and technical difficulties in executing payments for goods due to market price fluctuations. Nevertheless, proactive measures to overcome these obstacles have been implemented by the school administration, including optimizing expenditures according to strict priority scales, adopting adaptive payment systems, and developing highly flexible School Budget and Activity Plans (RKAS). Therefore, it is strongly recommended that school administrators, committees, and policymakers continuously strengthen coordination and transparent communication in managing BOS funds to ensure the strategic goal of educational quality enhancement is comprehensively achieved in the future.

**Keywords:** Implementation, Education Financing, BOS Fund Management, Education Quality.

## A. Introduction

Entering the era of globalization, the inevitable consequence of an increasingly interconnected world is the tightening of competition within the global labor market, which in turn demands highly qualified graduates and exceptional service from educational institutions (Suherman, Supiana, Mulyasana, & Nursobah, 2023). The widespread deregulation occurring as a direct result of globalization in the educational sector has enabled foreign educational institutions to establish schools and operational branches in Indonesia, thereby exponentially increasing competitive pressures on domestic schools (Resti & Firdaus, 2022). Furthermore, globalization has triggered a profound epistemological crisis within Islamic education, demanding an urgent reconstruction of *adab*-based pedagogy to ensure that technological and material progress does not erode fundamental moral values (Anwar & Umam, 2025). To effectively confront these increasingly complex and multifaceted challenges, educational institutions must proactively undertake strategic efforts to enhance the competitiveness of their graduates alongside other academic services by fundamentally elevating the quality of educational management (Ridlo & Yuliana, 2018).

The management of education in the 21st century can no longer rely on archaic administrative models; it requires a dynamic, responsive, and quality-driven approach that places the student and transformative learning outcomes at the center of institutional operations. Modern educational frameworks, such as the Independent Learning Curriculum (*Kurikulum Merdeka*), emphasize the necessity of cultivating 21st-century skills—specifically communication, collaboration, critical thinking, and creativity (Anwar & Umam, 2020). However, delivering such transformative

education requires substantial resources. To systematically improve the quality of classroom learning and accommodate these new pedagogical demands, robust and strategic financing management is an absolute prerequisite. Financing management not only supports the pedagogical processes but also serves as the ultimate benchmark of success in delivering optimal teaching and learning activities within the classroom.

According to Sallis (2014), the principles of Total Quality Management (TQM) dictate that educational staff must profoundly understand how both they and their students will directly benefit from customer-focused organizational changes. Total quality is not merely about maintaining a superficial 'friendly' demeanor toward stakeholders or simply smiling at parents and students. Instead, it involves deep, active listening and engaging in continuous, meaningful dialogues regarding the fears, aspirations, and specific needs of the people the institution serves. When applied to educational financing, this implies that budgets must be drafted not in a vacuum, but in direct response to the pedagogical needs and aspirations of the school community. The educational budget is the lifeblood of the institution, fundamentally dictating its operational survival and developmental trajectory. Adequate financing is essential for the construction and continuous maintenance of school buildings, the procurement of modern educational equipment, and the comprehensive financing of daily academic operations.

An insufficiency in the educational budget can severely disrupt the smooth operation of school activities, leading to dilapidated facilities, outdated learning materials, and demotivated teaching staff. Therefore, the more adequate and well-managed the available educational budget is, the greater the opportunity for the institution to

significantly enhance the overall quality of education it provides to the community (Mulya, 2019). Financing acts as the catalyst for educational innovation; without it, even the most progressive pedagogical theories remain unimplemented. In relation to the national education budget, the Indonesian government has consistently distributed various forms of financial assistance to ensure the continuity and democratization of education across the archipelago, most notably through the School Operational Assistance (Bantuan Operasional Sekolah, commonly abbreviated as BOS) fund. The central government has historically allocated a mandated 20% of the State Revenue and Expenditure Budget (APBN) to the education sector. This massive fiscal commitment clearly demonstrates that educational financing remains one of the highest priorities of the state, aimed precisely at elevating the aggregate quality of education in Indonesia and ensuring equitable access for citizens across all socio-economic strata.

Quality is an immensely critical attribute of the products or services provided by any institution or organization, including educational institutions such as Islamic primary schools (*Madrasah Ibtidaiyah*). High quality can significantly enhance stakeholder trust and customer satisfaction, which in turn elevates the institutional reputation and competitive advantage of the school within the educational marketplace. To achieve and sustain high-quality performance within a school institution, continuous and systematic efforts are required. This multifaceted approach involves enhancing the professional quality of teachers and administrative staff, developing highly relevant and effective curricula, upgrading school infrastructure and facilities, and actively increasing the participation and collaborative involvement of parents

and the broader community in the educational process. In maintaining the quality of institutional performance, it is equally vital to conduct regular, rigorous evaluations and performance measurements. Through systematic evaluation, educational institutions can accurately identify their operational strengths and weaknesses, enabling them to implement necessary strategic improvements.

Educational financing should ideally be executed with maximum efficiency, because the more efficient the educational system becomes, the fewer financial resources are required to achieve predefined educational objectives. Consequently, if school finances are managed optimally, the overall efficiency of educational delivery increases significantly. The primary issue within the broader scope of educational administration is the economics of education itself (Mukhlisin, Mujahidin, & Indupurnahayu, 2019). Mangkunegara (2009) reveals that educational funding fundamentally involves the methodologies of sourcing funds and the strategic protocols for their utilization. Furthermore, to support the professionalism of educators, which is heavily reliant on funding for training and certification, specific competency standards must be mastered by professional teachers (Immah, Sukidin, & Kartini, 2020; Seni, 2021). Teachers who possess adequate competencies can deliver high-quality instruction and directly help improve student academic achievement.

Education is fundamentally critical to the progressive development of any nation. However, the macro-level quality of education in Indonesia still requires substantial improvement. One of the primary factors influencing this quality is the availability of adequate financing (Arifin, 2018). In response to this, the Indonesian government implemented the policy of providing the

BOS fund to schools nationwide to universally elevate educational quality. However, the practical implementation of this policy faces numerous localized challenges, such as the suboptimal utilization of BOS funds, the absence of precise monitoring systems, and occasional lapses in transparency regarding fund usage. These issues prevent the program from delivering a uniformly significant impact on the quality of education across the country. Therefore, it is imperative to conduct targeted studies evaluating the implementation of educational financing through the management of the BOS fund. The formulation of the problem in this article focuses on how the implementation of education financing occurs, the specific barriers encountered, and the strategic solutions formulated to overcome them at MIN 5 Cilacap.

## B. Literature Review

The concept of educational financing is a pivotal element in the broader discipline of educational administration and management. According to Mulyono (2010), educational financing involves the systematic process of acquiring and strategically allocating monetary resources to achieve predefined educational goals. This encompasses not only the macro-economic policies determined by the state but also the micro-economic management executed at the institutional level. The School Operational Assistance (BOS) fund represents a macro-level policy intervention designed by the Indonesian government to decentralize funding and empower individual schools. Asrol, Yahya, and Hadiyanto (2022) emphasize that the effective utilization of BOS funds is inextricably linked to the strict adherence to Technical Guidelines (Juknis), which are designed to ensure accountability, transparency,

and targeted spending on non-personnel operational costs.

Total Quality Management (TQM) provides the theoretical foundation for evaluating the effectiveness of these financial inputs. Sallis (2014) posits that quality in education is a continuous, student-centered process that demands systemic alignment. In the context of school financing, TQM implies that every financial decision must be scrutinized based on its potential to enhance the learning experience. Azhari and Kurniady (2016) further corroborate this by establishing a direct correlation between the management of educational financing, the quality of learning facilities, and the ultimate academic output of the school. A well-financed institution can provide a conducive learning environment, which is a prerequisite for achieving high educational standards.

Contemporary literature on Islamic educational management also highlights the critical role of leadership and holistic curriculum integration in maximizing the utility of financial resources. Bakar, Mulyanto, Suherman, and Anwar (2025) demonstrate that the strategic leadership of institutional heads (such as a *Kiai* or Principal) is fundamental in improving educator competence. Financing alone is insufficient without visionary leadership to direct funds toward meaningful professional development. Furthermore, modern educational management must adapt to new paradigms, such as the transformation of student management to increase participation in non-academic activities, which is vital for character building (Riyanti, Sauri, & Anwar, 2026). Funding these activities requires flexible and innovative budget management. Lastly, the integration of specialized pedagogical frameworks, such as the synthesis of *Tawhid* values and ecopedagogy to strengthen environmental care in *Madrasah Ibtidaiyah* (Anwar et al., 2025),

represents the kind of qualitative curriculum enhancements that rely heavily on optimized and targeted financial support.

### C. Methods

This research utilizes a qualitative descriptive methodological approach, specifically designed to provide a rich, detailed, and contextually grounded analysis of the financial management phenomena occurring within the targeted educational institution. The qualitative descriptive method is highly appropriate for this study as it is specifically tailored to explore and deeply understand the underlying meanings that individuals or groups of people ascribe to complex social or administrative problems. In the context of this study, it allows the researcher to capture the intricate realities of the field by observing and presenting the data exactly as it occurs naturally, without experimental manipulation. Furthermore, this method is instrumental in interpreting the complex correlations and prevailing factors within the ongoing processes of implementing financing standards aimed at improving educational quality (Hadi & Haryono, 2005; Sugiyono, 2016).

The locus of this research is MIN 5 Cilacap, an Islamic primary school that actively receives and manages the School Operational Assistance (BOS) fund. The primary participants in this study were purposively selected based on their direct involvement and absolute authority in the financial management of the school. These key informants included the School Principal, who holds ultimate accountability for the school's budget and strategic direction; the BOS Fund Treasurer, who manages the daily administrative and technical financial operations; and selected senior teachers who are heavily involved in the drafting of the School Budget and Activity Plan (RKAS).

Data collection techniques were rigorously triangulated to ensure the highest degree of credibility and validity of the findings. The primary techniques included in-depth, semi-structured interviews with the key informants to explore their subjective experiences and strategic decision-making processes regarding BOS fund management. Additionally, participatory observations were conducted to understand the physical manifestation of the BOS fund's utilization, such as the condition of school facilities. Lastly, a comprehensive documentation study involved a rigorous review of relevant financial archives, including the RKAS, financial accountability reports (LPJ), and cash books. The data analysis process followed the interactive model proposed by Miles, Huberman, and Saldana (2014), which consists of three concurrent flows of activity: data reduction (filtering and categorizing raw data), data display (organizing the data into a structured narrative), and conclusion drawing and continuous verification to ensure the findings are robust, accurate, and scientifically defensible.

### D. Result and Discussion

#### 1. Implementation of Education Financing

The implementation of education financing through the School Operational Assistance (BOS) fund at MIN 5 Cilacap is a highly complex, multi-tiered administrative process that requires meticulous planning, precise execution, and rigorous accountability. The management of finance and funding plays a fundamentally critical role in supporting the effectiveness and efficiency of educational administration. According to Mulyasa (2007), the successful achievement of educational objectives within a school is heavily influenced by the availability

and management of financial resources, which are derived both from government investments and community contributions. To achieve these overarching institutional goals, financial investments must be managed effectively and efficiently, directed specifically toward fulfilling instructional programs and enhancing the pedagogical environment. Therefore, financial management intrinsically covers the regulation of revenue, strategic allocation across various operational posts, and strict financial accountability to both the government and the public.

There are several key administrative and operational indicators used to assess the effectiveness of the BOS fund implementation at MIN 5 Cilacap. The foundational step in this process is the systematic compilation of the Draft School Budget and Revenue Plan (RAPBS) annually. This document is drafted through a collaborative process involving the principal, the treasurer, senior teachers, and the school committee. Once this draft undergoes rigorous review and receives committee approval, it is officially ratified into the School Revenue and Expenditure Budget (APBS), which is then digitized into the formally recognized School Budget and Activity Plan (RKAS). The formulation of the RAPBS/RKAS is always strictly aligned with the school's operational guidelines and strategic vision, ensuring that financial resources are tethered to tangible pedagogical goals rather than arbitrary spending. Furthermore, the preparation of these budgetary documents intrinsically involves the establishment of supervisory mechanisms, taking the form of an internal budget supervisory body that monitors cash flow and expenditure validity throughout the academic year.

The execution phase of the BOS fund at MIN 5 Cilacap mirrors a highly disciplined approach, encompassing quarterly fund disbursement from the

state treasury, systematic withdrawals by the designated treasurer and principal, and targeted spending on non-personnel operational activities executed by a dedicated procurement team. This spending is directly linked to the transformation of the educational experience. For example, utilizing funds to facilitate transformative education by emphasizing 21st-century skills—such as critical thinking and digital literacy—requires the procurement of modern learning aids, stable internet connectivity, and interactive media, all of which are meticulously planned within the RKAS (Anwar & Umam, 2020). Moreover, the implementation of specialized curricula, such as integrating *Tawhid* values and ecopedagogy to strengthen environmental awareness among young learners (Anwar et al., 2025), is financially supported through the BOS fund via the purchase of specific extracurricular materials, gardening tools for school greening programs, and contextual learning modules.

Beyond administrative compliance, the implementation's effectiveness is visible through tangible educational outcomes and capacity building. The leadership strategy employed by the school principal plays an indispensable role in translating these funds into quality enhancements. Similar to the leadership strategies observed in Islamic boarding schools to improve educator competence (Bakar et al., 2025), the principal of MIN 5 Cilacap strategically allocates allowable percentages of the BOS fund toward Teacher Working Group (KKG) activities, specialized training seminars, and technical guidance workshops. This ensures that the teaching staff remains pedagogically sharp and highly motivated. Additionally, recognizing the importance of holistic student development, the school finances the transformation of student management by increasing student participation in

non-academic activities, such as scouting, religious arts, and sports competitions (Riyanti, Sauri, & Anwar, 2026). Ultimately, the transparent and accountable use of these funds, aligned strictly with school needs and standard operating procedures, forms the bedrock of the BOS program's effectiveness at MIN 5 Cilacap, demonstrating a clear trajectory from financial input to educational excellence.

## **2. Barriers in the Implementation of Education Financing**

The implementation of any macro-level public policy or government funding program inevitably encounters a variety of structural, administrative, and contextual barriers that hinder the optimal achievement of its intended objectives at the grassroots level. At MIN 5 Cilacap, the management of the School Operational Assistance (BOS) fund to enhance educational quality is frequently constrained by a myriad of complex challenges that require constant navigation by the school administration. These barriers range from macro-level bureaucratic delays engineered by regional or central authorities to micro-level technical difficulties in daily financial operations. Understanding these barriers is critical, as they represent the primary friction points that degrade the efficiency of educational financing and ultimately affect the students' learning experience.

One of the most persistent, disruptive, and widely acknowledged barriers experienced by MIN 5 Cilacap is the frequent delay in the disbursement of the BOS funds from the central and regional governments. The educational calendar dictates a continuous, unyielding need for operational expenditures—from purchasing daily teaching supplies to paying the monthly honorariums of non-civil servant teachers. Yet, the funds often arrive well

after the academic quarter has commenced. This temporal mismatch forces the school administration into highly precarious financial situations, compelling them to exhaust limited reserve funds, delay vital procurement, or, in severe cases, seek temporary personal loans to ensure that daily academic operations do not grind to a halt. This systemic delay creates immense administrative stress, complicates formal accounting processes, and deeply affects the morale of honorarium teachers who rely on timely compensation.

Furthermore, the expenditure of BOS funds is strictly constrained by the rigid categorizations established within the Implementation Guidelines (Juklak) and Technical Guidelines (Juknis). While these regulations are legitimately designed to prevent misappropriation and corruption, their rigidity often means that certain urgent, context-specific school needs fall entirely outside the permitted spending categories. For instance, major infrastructural repairs or specific types of holistic student development programs may not align with the rigid expenditure codes. Consequently, the school is left with essential operational areas that are unfunded, creating gaps that are exceedingly difficult to fill given the strict governmental prohibition on collecting mandatory fees from parents. This limitation severely restricts the school's agility in addressing unexpected emergencies or investing in innovative, localized pedagogical initiatives.

Bureaucratic bottlenecks and the push toward mandatory digital banking introduce modern barriers as well. The government's mandate to implement the Non-Cash Transfer (Transfer Non Tunai, or TNT) system for all school expenditures is theoretically excellent for auditing and transparency. However, it is highly problematic in practice for schools located in less urbanized or rural areas. Many local

vendors, small-scale suppliers, and individual laborers contracted by MIN 5 Cilacap do not possess active bank accounts, let alone a Taxpayer Identification Number (NPWP), which are absolute prerequisites for processing TNT transactions. This forces the school into a difficult dilemma: either abandon trusted, affordable local vendors for larger, more expensive corporate suppliers, or face immense administrative hurdles trying to process cash payments through restricted legal loopholes.

Finally, the volatility of the free market presents a continuous challenge to the rigid structure of the RKAS. When MIN 5 Cilacap drafts its budget at the beginning of the fiscal year, it bases its financial projections on current market prices for goods and services. However, by the time the funds are actually disbursed and the procurement team is ready to execute the purchase, prices have frequently fluctuated due to regional inflation, supply chain disruptions, or seasonal demand. Because the school must adhere strictly to the pre-approved budget lines, a sudden increase in the price of textbooks, electronics, or construction materials means the school must either drastically reduce the quantity purchased—directly depriving students of resources—or engage in complex, time-consuming budget revisions (*revisi anggaran*). These administrative delays significantly hinder the school's ability to respond to the rapid changes brought about by globalization, exacerbating the broader crisis in Islamic educational management where administrative burdens detract from the core mission of *adab*-based pedagogy (Anwar & Umam, 2025).

### 3. Strategies to Overcome Financing Barriers

In order to effectively navigate, neutralize, and overcome the myriad barriers impeding the optimal implementation of the BOS fund, the administration at MIN 5 Cilacap has proactively developed and implemented a series of highly strategic, adaptive measures. These strategies are thoughtfully designed to enhance institutional financial resilience, ensure strict regulatory compliance, and ultimately guarantee that the quality of basic education is not compromised by administrative or bureaucratic friction. The school's approach demonstrates a paradigm shift from passive administration to active, visionary financial leadership.

To mitigate the severe impact of delayed fund disbursements, MIN 5 Cilacap has fundamentally restructured its approach to financial planning. The school now engages in highly detailed, micro-level operational planning that anticipates systemic delays as a standard variable rather than an unexpected crisis. A crucial element of this strategy is the deliberate allocation of internal reserve funds, carefully managed from alternative, legal revenue streams, to bridge the financial gap during the first weeks of a new quarter. By accurately forecasting these delays and preparing contingency liquidity, the school successfully avoids the ethically and administratively fraught practice of utilizing personal funds or seeking informal loans. Furthermore, to address the strict limitations imposed by the Juknis, the school actively seeks alternative financing avenues through community engagement. By building strong relationships with alumni networks, local businesses, and philanthropic individuals, the school secures voluntary donations that are explicitly directed toward operational posts prohibited by

BOS regulations, thereby ensuring comprehensive institutional support.

Embracing the demands of the digital era, MIN 5 Cilacap has aggressively optimized its use of Information Technology (IT) to streamline BOS fund management and overcome banking hurdles. The school utilizes advanced, government-approved financial software, specifically the ARKAS (Aplikasi Rencana Kegiatan dan Anggaran Sekolah) application, to automate complex accounting, minimize human error, and generate real-time, transparent financial reports. To resolve the complications introduced by the Non-Cash Transfer (TNT) system, the school has adopted a proactive community education strategy. The administration actively educates its trusted local suppliers on the importance and long-term benefits of opening bank accounts and obtaining an NPWP, while simultaneously collaborating closely with regional banks to facilitate simplified account creation processes for these vendors. This ensures that the school complies with national cashless policies without abandoning the local economy.

The success of these strategies is deeply reliant on transformative leadership and continuous capacity building. The school places a heavy emphasis on the professional development of its financial management team. The principal ensures that the treasurer and relevant administrative staff actively participate in all socialization sessions, workshops, and technical guidance seminars (Bimtek) provided by the Ministry of Religious Affairs or the Ministry of Education. This guarantees a precise, up-to-date understanding of evolving regulations, preventing inadvertent compliance violations. This commitment to capacity building mirrors the effective leadership strategies required to improve overall educator

competence within Islamic institutions (Bakar et al., 2025).

Finally, to manage the unpredictable nature of market price fluctuations, the school adopts a highly dynamic approach to procurement. The procurement team conducts continuous market research to monitor price trends for essential educational materials. To protect against sudden inflation, the school engages in proactive, long-term negotiations with trusted suppliers to establish bulk-purchasing agreements or lock in prices early in the academic year. Furthermore, the school strategically integrates its financial planning with its pedagogical goals. For instance, by transforming student management and increasing participation in non-academic activities (Riyanti, Sauri, & Anwar, 2026), the school can pool resources for extracurricular materials more efficiently, buying in bulk for consolidated activities rather than fragmented purchases. Through these comprehensive, forward-thinking strategies, MIN 5 Cilacap ensures that the BOS fund effectively translates into tangible, uninterrupted improvements in the holistic quality of education provided to its students.

## E. Conclusion

Based on the comprehensive empirical data analysis and the in-depth discussion regarding the management of the School Operational Assistance (BOS) fund at MIN 5 Cilacap, several critical and actionable conclusions can be drawn. Implementation represents the most crucial phase in the execution of any governmental program or macro-educational policy. At MIN 5 Cilacap, this implementation is a highly complex, multi-tiered administrative endeavor involving detailed planning through the RKAS, organized execution, and rigorous digital and manual evaluation. A robust implementation strategy ensures that the BOS program

runs effectively, channeling state resources directly into enhancing the fundamental quality of basic education and supporting the integration of 21st-century skills and holistic pedagogical values.

However, the reality of implementing this financial policy is fraught with systemic and localized barriers. The school frequently faces significant obstacles, including crippling bureaucratic delays in fund disbursement, rigid regulatory constraints that severely limit financial agility, complex complications arising from mandatory non-cash payment (TNT) systems in rural contexts, and the highly unpredictable nature of market prices affecting procurement. These barriers actively threaten to undermine the program's primary objective of providing seamless, high-quality education and exacerbate the administrative burdens placed on educators.

To counteract these pervasive challenges, MIN 5 Cilacap has demonstrated significant institutional resilience by deploying strategic, adaptive countermeasures. The school actively improves coordination with regional authorities, diversifies its funding through targeted community engagement, utilizes advanced technology like ARKAS for transparent accounting, and adopts highly flexible, anticipatory budgeting strategies. Continuous internal evaluation, capacity building for staff, and proactive problem-solving have proven absolutely essential. Ultimately, the successful management of the BOS fund relies not merely on rigid administrative compliance, but on the school leadership's adaptive capacity to navigate bureaucratic friction, ensuring that financial resources are optimally utilized to foster a superior, transformative educational environment for its students.

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