

## THE EFFECTIVENESS OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUND MANAGEMENT IN DEVELOPING TEACHER PROFESSIONALISM AT SMP SWASTA RAUDHATUL JANNAH, SUBULUSSALAM CITY

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### Abstract

*The activity of allocating funds for the operational implementation of education is a very complex activity. Therefore, education financing is very important and crucial. The purpose of this study is to determine the budget planning, implementation, supervision, and accountability of BOS funds in order to determine whether the management of BOS funds is effective and can develop teacher professionalism at Raudhatul Jannah Private Junior High School, Subulussalam City. This study uses a qualitative approach with a qualitative descriptive approach. The results of the study indicate that: 1) BOS fund planning is carried out through the formation of a management team and consultation with school stakeholders; 2) the use of BOS funds is in accordance with Permendikbud No. 63 of 2023; 3) supervision is carried out by ensuring budget compliance with JUKNIS; and 4) overall, BOS funds effectively support the development of teacher professionalism in improving the quality of education.*

*Keywords: Planning, Supervision, Effectiveness, School Operational Funds*

### Abstrak

*Kegiatan mengalokasikan dana pada pelaksanaan operasional pendidikan merupakan kegiatan yang sangat kompleks. Oleh sebab itu, pembiayaan pendidikan menjadi hal yang sangat penting dan krusial. Tujuan penelitian yaitu untuk mengetahui perencanaan anggaran, pelaksanaan, pengawasan, hingga pertanggungjawaban dan dana BOS supaya mengetahui berjalan efektifkah pengelolaan dana BOS tersebut dan dapatkah mengembangkan profesionalisme guru di SMP Swasta Raudhatul Jannah Kota Subulussalam. Penelitian menggunakan pendekatan kualitatif dengan pendekatan deskriptif kualitatif. Hasil penelitian menunjukkan bahwa: 1) perencanaan dana BOS dilakukan melalui pembentukan tim pengelola dan konsultasi dengan stakeholder sekolah; 2) penggunaan dana BOS telah sesuai dengan Permendikbud No. 63 Tahun 2023; 3) pengawasan dilaksanakan dengan memastikan kesesuaian anggaran dengan JUKNIS; dan 4) secara keseluruhan, dana BOS efektif mendukung pengembangan profesionalisme guru dalam meningkatkan kualitas pendidikan.*

*Kata Kunci: Perencanaan, Pengawasan, Efektivitas, Dana Operasional Sekolah*



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## INTRODUCTION

Assuring the quality of education leads to the quality of education, which also influences the progress of a nation. Education financing is a crucial factor in ensuring the quality and quality of the educational process. While education financing is not the sole factor for success, without proper financial management, quality education remains merely a pipe dream.<sup>1</sup> However, various challenges persist in education financing, including how to meet operational needs on the one hand and how to protect the public (especially those from low-income families) from financial barriers to education. Allocating funds for educational operations is a highly complex undertaking. Therefore, education financing is crucial and crucial.

In organizing education, the Ministry of National Education has a vision and mission as mandated in the 1945 Constitution of the Republic of Indonesia, namely to educate the nation's life. To realize activities aimed at educating the nation's life, regional authority alone is not sufficient. In addition to authority, it also requires adequate funding and education costs, which are allocated to the Ministry of National Education and distributed to all regions. Although the effectiveness of achieving the vision, mission, goals, and targets for educational development is not only determined by the large amount of funding but also by good governance, namely participatory, transparent, accountable, accurate allocation, efficient use, visionary, appropriate to needs, compliant with regulations, and responsible education budget management. Regulations regarding education financing in Indonesia currently refer to Regulation

Government Regulation Number 48 of 2008 concerning Education Funding. Article 3 of the regulation states that one component of education costs is the cost of the education unit, which consists of investment costs, operational costs, educational assistance, and scholarships. Education costs can come from various sources, including the central government, regional governments, donations, the private sector, and parents. Many problems arise in the management of School Operational Assistance (BOS) funds at the school level, ranging from the process of planning needs and preparing budgets, budget utilization, reporting, and administration. The school BOS management team still lacks accountability in managing BOS funds, and the allocation of BOS funds is not based on the priority needs of the school, and does not comply with the rules and guidelines for BOS fund management. In 2021, 98 schools, consisting of 75 elementary schools (SD) and 24 junior high schools (SMP), experienced problems in reporting the use of BOS funds. The problem was that tax payments exceeded the tax year and the funds were not used by the end of the year.

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<sup>1</sup> Mulyono, *Konsep Pembiayaan Pendidikan* (Ar-ruzz Media Group, 2010).

To address these issues, the government launched the School Operational Assistance (BOS) program, which aims to help schools and parents obtain tuition relief and adequate school facilities. BOS funds are provided to all students managed by the school. School Operational Assistance is managed according to the school's needs and in accordance with applicable regulations and policies.<sup>2</sup>

Education is a conscious and planned effort to create a learning atmosphere and learning process for students to actively develop their potential to have spiritual religious strength, self-control, personality, intelligence, noble morals, and the skills needed by themselves and society. Education can be defined as a conscious and systematic effort to achieve a better standard of living or progress. Simply put, education is a learning process for students to be able to understand, comprehend, and make humans more critical in their thinking.<sup>3</sup> BOS is a government program to help provide funding for school operational and personnel costs. The School Operational Assistance Program is commanded by the Ministry of Education and Culture, and in its implementation, the distribution and management of BOS funds must be guided by the Technical Guidelines for the Use of BOS Funds issued by the Ministry of Education and Culture and the Ministry of Religious Affairs.<sup>4</sup>

Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System emphasizes that the fulfillment of education funding is a shared responsibility between the government, the community, and parents. Financial sources and school funding are regulated in Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning Education Funding Article 51 Paragraph 1 that education funding comes from the budget of the government, regional governments, and the community. Furthermore, Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning Education Funding Article 51 Paragraph 2 explains that the government budget comes from the central government, while the regional government budget comes from the provincial, city or district government. Funds from the community are in the form of legal and binding participatory funds and non-binding foreign assistance.

According to Arwidayanto<sup>5</sup> The management of BOS funds must be guided by the technical guidelines (juknis) issued by the Ministry of Education, Culture, and Research and Technology, which is responsible for implementing and managing the BOS fund program. This is

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<sup>2</sup> Ulumudin and Martono, "Kajian Implementasi Program Wajib Belajar 12 Tahun Di Kota Surabaya," *Jurnal Ilmiah Mimbar Demokrasi* 16, no. 2 (2018): 119–36, <https://doi.org/10.21009/jimd.v16i2.8758>.

<sup>3</sup> Vitra Linda Mawaty Pasaribu et al., "Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah dalam Meningkatkan Sarana dan Prasarana Pendidikan SMP Swasta HKBP Sibolga," *Jurnal Ekonomi Bisnis dan Manajemen* 1, no. 2 (2023): 222–33, <https://doi.org/10.59024/jise.v1i2.138>.

<sup>4</sup> Sri Rahayuningsih, "Pengelolaan Dana Bantuan Operasional Sekolah (BOS)," *Alhamra Jurnal Studi Islam* 1, no. 2 (2021): 110, <https://doi.org/10.30595/ajsi.v1i2.10128>.

<sup>5</sup> Arwidayanto, *Manajemen Keuangan Dan Pembiayaan Pendidikan* (Widya Padjajaran, 2017).

expected to contribute to the effectiveness of BOS fund management in accordance with its targets and objectives. This is in accordance with Bernard's definition in Wijaya and Rifa'i<sup>6</sup> provides an understanding through a goal-achieving approach that what is meant by effectiveness is the achievement of targets that have been agreed upon on a mutual basis. The level of target achievement indicates the level of effectiveness. Management according to Rifa'i & Ananda<sup>7</sup> the same as management, which basically has an inseparable relationship between some routine managerial activities and more specific functions related to the implementation of BOS funds. Educational management is the process of developing collaborative activities by a group of people to achieve predetermined educational goals. This process includes planning, organizing, actuating, and controlling as a process of turning vision into action.<sup>8</sup> Therefore, BOS funds can be said to be effective if they are managed correctly and optimally to achieve their goals.

The BOS Fund policy does not mean the end of education problems. New problems arise related to the ineffective management of BOS funds. The government's goals are good, but sometimes the existing system backfires and creates new problems. In addition, the personality and culture of Indonesians also influence the misuse and ineffective management of BOS funds. Therefore, cooperation from all elements is needed to realize the effective management of BOS funds.<sup>9</sup>

Discussions on the effectiveness of BOS fund management in schools indicate that problems persist, as evidenced by research by Alya Elita Sjoen.<sup>10</sup> It was found that the management of BOS funds at SDN Bonipoi 2 Kupang City was less effective because it was not in accordance with the technical instructions and implementation instructions, this was because the principal as the manager of BOS funds could not explain in detail the allocation of costs for the use of BOS funds. Then the submission of BOS fund accountability reports often experienced delays or was not on time, This happened because the recording of BOS fund receipts and expenditures had not been carried out in the subsidiary books that had been determined by the government and because of errors in typing nominal figures.

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<sup>6</sup> Candra Wijaya and Muhammad Rifa'i, *Dasar – Dasar Manajemen: Mengoptimalkan Pengelolaan Organisasi Secara Efektif Dan Efisien* (Perdana Publishing, 2016).

<sup>7</sup> Ananda Rusydi and Muhammad Rifa'i, *Kepemimpinan Pendidikan (Bahan Ajar Berbasis Riset Pengembangan)* (Pusdikra, 2022).

<sup>8</sup> Mujhirul Iman et al., *MANAJEMEN PENDIDIKAN Teori Dan Praktik Dalam Sistem Pendidikan*. (P.T Literasi Nusantara Abadi Group, 2024).

<sup>9</sup> Rahmad Hidayat et al., "Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Dalam Meningkatkan Sarana Dan Prasarana Pendidikan (Studi di SDN 44 Mande Kota Bima)," *JIAP (Jurnal Ilmu Administrasi Publik)* 7, no. 2 (2019): 93, <https://doi.org/10.31764/jiap.v7i2.1269>.

<sup>10</sup> Alya Elita Sjoen, "Analisis Efektivitas Pengelolaan Bantuan Operasional Sekolah (Bos) Pada Sekolah Dasar Negeri Bonipoi 2 Kota Kupang.," *Urnal Inspirasi Ekonomi*. 2, no. 3 (2023): 12–18.

Referring to the theories above, the presence of BOS funds provided by the government is expected to improve the quality of education, one of which is through Teacher Professional Development. Therefore, effective management of BOS funds is needed to achieve the planned objectives. To avoid ineffectiveness, good management is needed, starting from the planning, implementation, supervision, and reporting stages. So that BOS funds from the government can be used optimally and produce beneficial results for schools, especially in Teacher Professional Development to improve the quality of education. In the context of implementing the application of School-Based Management (SBM) in schools, BOS funds are expected to be managed transparently and accountably. Transparent management of BOS funds means that the management of BOS funds is known to school stakeholders. Accountable management of BOS funds means that in managing BOS funds, schools can be accountable for the use of BOS funds to the government and the community. The importance of transparency and accountability in the use of BOS funds to the public is one form of community control.<sup>11</sup>

Regulations regarding education financing in Indonesia currently refer to Government Regulation Number 48 of 2008 concerning Education Funding. Article 3 of the PP states that one component of education costs is the cost of the education unit, which consists of investment costs, operational costs, educational assistance, and scholarships. Education costs can come from various sources, including the central government, regional governments, donations, the private sector, and parents of students. One source of education funding that comes from the State Budget (APBN), as stipulated in Regulation of the Minister of Home Affairs No. 24 of 2020, is the School Operational Assistance Fund, hereinafter abbreviated as the BOS Fund. The BOS Fund is a Central Government program implemented with the aim of eliminating education costs for underprivileged students and easing the educational burden for other students, so that they can obtain higher-quality basic education services in order to complete the 9-Year Compulsory Education program. The targets and targets of the BOS fund program in its implementation are intended for the implementation of elementary, junior high, senior high, vocational high schools, and equivalency education, both public and private, throughout Indonesia.<sup>12</sup>

Every activity in public sector management must be well planned. In the Republic of Indonesia Law Number 15 of 2004 concerning the Audit of State Financial Management and Accountability Chapter 1 Article 1 Paragraph 6 explains that state financial management is all activities that include planning, implementation, supervision, and accountability by state financial

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<sup>11</sup> Nasir Usman and Cut Zahri, *Manajemen Pembiayaan Pendidikan pada SMK Negeri di Kabupaten Aceh Besar*, n.d.

<sup>12</sup> Nurhayati et al., "Akuntabilitas Pengelolaan Dana Bantuan Operasional Sekolah pada Sekolah Menengah Pertama di Kabupaten Kolaka Timur," *Jurnal Progres Ekonomi Pembangunan (JPEP)* 8, no. 1 (2023): 38–51.

management officials in accordance with their positions and authorities. The process of school financial management is based on Law Number 20 of 2003 concerning the National Education System Chapter XIII which is implemented through:

1. Funding for education is a shared responsibility of the government, regional governments, and
2. community; Sources of education funding are determined by the principles of justice, adequacy, and sustainability;
3. Management of education funds is based on the principles of justice, efficiency, transparency and public accountability;
4. Allocation of education funds other than educator salaries and civil service education costs is allocated at least 20% of the APBN and APBD.

From the several definitions above, it can be concluded that the School Operational Assistance Fund is a central government program used to fund non-personnel expenses for elementary and secondary education units as implementers of compulsory education programs sourced from special non-physical allocation funds. Schools as formal educational institutions need money to manage school resources. School finance and financing are closely related to school financial management which is one part of school-based management (SBM). In the implementation of SBM, schools are required to plan, implement, and evaluate as well as account for transparent management of funds to the community and the government.

Raudhatul Jannah Private Junior High School in Subulussalam City is under the auspices of the Raudhatul Jannah Integrated Islamic Boarding School. In addition to junior high school, Raudhatul Jannah Islamic Boarding School in Subulussalam City also offers other levels of education, including Raudhatul Athfal (RA), SDIT (Islamic Elementary School), Madrasah Aliyah (MA), and the Tahfidz Special Islamic Program, all located within the same neighborhood. For this study, the author focused on one level of education at the foundation, namely Junior High School (SMP) at Raudhatul Jannah Islamic Boarding School in Subulussalam City.

Regarding the management of BOS funds, based on Attachment I of the Regulation of the Minister of Education and Culture Number 3 of 2019, as part of financial accountability, schools are required to pay attention to the accountability aspect of their management. Regular BOS funds are managed by schools by applying the principles of school-based management, namely, the school's authority to carry out planning, implementation, supervision, recording, bookkeeping, and accountability reports.

Considering the importance of the effectiveness of the management of BOS funds from the government which will later be used for the Development of Teacher Professionalism which leads to how the budget planning, implementation, supervision, and accountability of BOS funds

are carried out in order to find out whether the management of BOS funds is effective and can develop teacher professionalism at Raudhatul Jannah Private Middle School, Subulussalam City.

## RESEARCH METHODS

The research uses a qualitative approach with a qualitative descriptive approach. The data sources in this study are qualitative data obtained from interviews, observations, and literature studies as a form of data collection.<sup>13</sup> Data collection techniques include observation, structured and unstructured interviews, and documentation studies. Data analysis is divided into initial analysis, analysis during field data collection, and analysis after data collection is completed, then analyzed using the interactive qualitative data analysis model from Miles and Huberman, which consists of: a). Data reduction, b). Data presentation, c). Conclusion. Data validity is carried out using data validity standards recommended by Lincoln & Guba, which consist of credibility, transferability, dependability, and confirmability.<sup>14</sup>

## RESULTS AND DISCUSSION

### Planning for the Management of BOS Funds in Developing Teacher Professionalism at Raudhatul Jannah Private Middle School, Subulussalam City

The planning of BOS funds for teacher professional development at SMPS Raudhatul Jannah shows that the formation of a BOS fund management team is a crucial first step to ensure a clear structure for fund management. Next, consultations with internal stakeholders, such as the BOS fund team, the Deputy Curriculum Manager, and teachers, were conducted to identify relevant needs based on the school's quality report. Furthermore, training needs were identified by considering teacher performance and the challenges they face in the learning process. The results of this identification will form the basis for the preparation of the School Activity and Budget Plan (RKAS) for BOS funds, which includes activities and training needed to improve teacher professionalism. The final step is to conduct outreach.<sup>15</sup>

The School Operational Assistance (BOS) funds distributed to each school represent one of the government's efforts to improve the quality of education. Funding is directly transferred to schools to be managed according to their needs, based on government-established technical

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<sup>13</sup> Kusumastuti and Khoiron, *Metode Penelitian Kualitatif* (Lembaga Pendidikan Sukarno Pressindo (LPSP), 2019).

<sup>14</sup> Milles and Huberman, *Analisis Data Kualitatif*. : (Universitas, 1992).

<sup>15</sup> Baharudin, "Akuntabilitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Di Kecamatan Minasatene Kabupaten Pangkep.," *Jurnal Universitas Hasanuddin.*, n.d., <http://pasca.unhas.ac.id/jurnal/files/042d6c736ed24b30de6f322e11b9cfa6.pdf>.

guidelines. These guidelines outline the use and financial accountability of BOS funds, designed to ensure they are managed effectively and efficiently.

In the context of research findings regarding BOS fund planning in developing teacher professionalism at SMPS Raudhatul Jannah, Harold Koontz and Cyril O'Donnel's view in Imam Porwanto states: Planning Is the Function of a manager which involves the selection from alternatives of objectives, policies, procedures, and programs. Planning is a manager's function related to choosing objectives, policies, procedures, and programs from existing alternatives. Planning in educational financing management, especially BOS funds, is an important step taken at the beginning of an activity. Planning can be interpreted as a decision-making process for several alternatives (choices) regarding the targets and methods to be implemented to achieve the desired goals, as well as monitoring and evaluating the results of the implementation which is carried out systematically and continuously.<sup>16</sup>

Based on the above description regarding the BOS Fund Planning in the Development of Teacher Professionalism at Raudhatul Jannah Private Junior High School in Subulussalam City, as follows: 1.) Establishment of the BOS Fund Management Team. The establishment of the BOS fund management team is a very important initial step. This team is responsible for ensuring a clear structure in fund management, so that the allocation and use of funds can be carried out effectively and accountably. This is in line with the principles of BOS fund management which emphasize collaboration between various parties in the school, including the principal, the teacher council, and the school committee. 2.) Consultation with Internal School Stakeholders. Consultation with internal school stakeholders such as the BOS fund team, the Deputy Curriculum, and teachers is a crucial step in identifying relevant needs. This process involves analyzing the school's quality report card to determine which areas require more attention in terms of teacher professional development. By involving various parties, the decisions taken will be more comprehensive and reflect real needs in the field. 3.) Identification of Teacher Professional Development Needs. Identification of needs is carried out by considering teacher performance and the challenges they face in the learning process. This process aims to ensure that the planned training is truly relevant and can improve teachers' teaching skills. The results of this identification form the basis for preparing the School Activity and Budget Plan (RKAS) which includes the necessary training activities. 4. Preparation of the School Activity and Budget Plan (RKAS). The RKAS is an important document that summarizes all activities and budgets needed to improve teacher professionalism. In the RKAS, there must be an adequate allocation of funds for teacher development activities such as training, seminars, and workshops. The use of BOS

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<sup>16</sup> Imam. Porwanto, *Manajemen Strategi*. (CV.Yrama Widya, 2012).



funds for these activities must be in accordance with guidelines set by the government, but must also take into account input from all relevant parties in the school. 5.) Conducting socialization of the School Activity and Budget Plan (RKAS).

The socialization of the School Activity and Budget Plan (RKAS) conducted by SMPS Raudhatul Jannah demonstrates a commitment to transparency and accountability in the management of the School Operational Assistance Fund (BOS), especially in the development of teacher professionalism. The planning process begins with the preparation of the RAKS by the school's BOS management team, teachers, and the school committee, then involves several school stakeholders, namely parties with interests in the school, and they carry out their respective roles, namely the BOS Management Team, the teacher council, and the school committee. The steps for preparing the RAKS begin with identifying the school's needs in one year, then a budget plan is made, then the team socializes it to the principal, teachers, and the school committee, then the RAKS is displayed on the school's notice board so that all school residents can know the budget.

### **Use of BOS Fund Management in Developing Teacher Professionalism at Raudhatul Jannah Private Middle School, Subulussalam City**

The funds of Raudhatul Jannah Private Junior High School in Subulussalam City are managed by the Principal and the school treasurer, with the aim of supporting educational operations at the school in accordance with applicable regulations. The school strives to provide structured and ongoing training for teachers. This training includes the Teacher School program held every Saturday and the school's Independent Training program held before the new semester. This aligns with the technical guidelines for the use of BOS funds, which permit the use of funds for teacher professional development.

The use of BOS Funds in the Development of Teacher Professionalism at Raudhatul Jannah Private Junior High School, Subulussalam City includes: 1.) Financing the operational costs of implementing education at the school, one of which is conducting teacher professional development by preparing a budget in the RKAS. 2.) Creating a Teacher School every Saturday: at Raudhatul Jannah Junior High School there is a program known as Saturday Teacher School, where this activity is carried out every Saturday. This program aims to improve teacher competence through structured training and discussions by inviting competent trainers. 3.) Implementing Independent Training and Education before the new semester: this education and training is carried out so that teachers can get to know the character of prospective students who will be taught, compile teaching programs, and prepare teaching materials that are appropriate to class needs. This is important so that the learning process can run smoothly. In addition, teachers also need to improve their own competence through training or seminars that are relevant to

current educational developments. With these School Operational Assistance (BOS)-funded programs, the school not only provides opportunities for teachers to expand their knowledge and insight but also strives to create a learning environment conducive to their personal development. This demonstrates the school's clear vision for improving the quality of education through human resource development in the teaching field.

### **Supervision of BOS Fund Management in Developing Teacher Professionalism at Raudhatul Jannah Private Middle School, Subulussalam City**

Supervision of the management of School Operational Assistance (BOS) funds at Raudhatul Jannah Junior High School is carried out to ensure that the funds are used in accordance with the School Activity and Budget Plan (RKAS). This supervision involves internal school parties, including the committee, the foundation, and the principal. Although the education office and the BOS management team from the Subulussalam city government rarely conduct direct supervision, the foundation, the committee, and the principal of Raudhatul Jannah Junior High School play an active role in monitoring the use of BOS funds on a regular basis. The supervisory methods implemented at the school include reviewing financial reports at the end of each month and semester, as well as checking the completeness of payment evidence such as receipts. This aims to ensure that the use of BOS funds supports the development of teacher professionalism in accordance with technical guidelines set by the government. Internal school supervision plays a crucial role in overseeing the compliance of BOS funds with applicable government technical guidelines, ensuring that there is no misappropriation of funds and that funds are used optimally for their intended purpose.

Supervision of BOS Funds in the Development of Teacher Professionalism at Raudhatul Jannah Private Middle School, Subulussalam City as follows: 1.) Ensuring budget compliance: Supervision of BOS Fund Management: Supervision of School Operational Assistance (BOS) funds at Raudhatul Jannah Junior High School is carried out to ensure the use of funds in accordance with the School Activity and Budget Plan (RKAS). 2.) Involving internal school parties: Supervision involves internal parties such as committees, foundations, and principals, although direct supervision from the education office and the Subulussalam city government BOS management team is rarely carried out. 3.) Implementing Supervisory Methods: The methods implemented include periodic financial report audits (at the end of each month and semester) and checking the completeness of payment evidence such as receipts. 4.) Achieving Supervisory Objectives, namely ensuring that the use of BOS funds supports the development of teacher professionalism in accordance with government technical instructions. 5.) Supervision is participatory and transparent, aiming to maintain accountability in the management of BOS funds.

### **The Impact of the Effectiveness of BOS Fund Management in Developing Teacher Professionalism at Raudhatul Jannah Private Middle School, Subulussalam City**

The effectiveness of School Operational Assistance (BOS) Fund management in developing teacher professionalism has significantly impacted the quality of education at Raudhatul Jannah Junior High School. One important aspect of BOS funds is their use for teacher professional development. Schools can allocate these funds for training, workshops, and seminars aimed at improving teacher skills and teaching quality. This leads to improved learning quality, which in turn impacts student achievement.

The BOS funds also serve as financial support for teacher salaries and school operational costs. Without this assistance, SMPS Raudhatul Jannah would struggle to effectively conduct teaching and learning activities. With proper management, BOS funds can be a highly effective tool in improving the quality of education.

### **CONCLUSION**

The planning of BOS funds in developing teacher professionalism at Raudhatul Jannah Private Junior High School in Subulussalam City includes the formation of a BOS fund management team, consultation with internal school stakeholders, consultation with internal school stakeholders, BOS fund team, curriculum deputy head, and teachers, identification of needs regarding teacher professional development, preparation of the School Activity and Budget Plan (RKAS), and socialization of the School Activity and Budget Plan (RKAS).

The use of BOS funds in developing teacher professionalism at Raudhatul Jannah Private Junior High School, Subulussalam City is in accordance with Permendikbud 63 of 2023, by creating teacher schools every Saturday and implementing independent DIKLAT before the new semester. Supervision of BOS Funds in Developing Teacher Professionalism at Raudhatul Jannah Private Junior High School, Subulussalam City includes ensuring compliance with budget use with Government Technical Instructions (JUKNIS), supervision involving internal school parties, implementing supervisory methods by periodically examining financial reports (at the end of each month and semester) and checking the completeness of proof of payment, achieving the objective of supervision, namely ensuring the use of BOS funds supports the development of teacher professionalism according to technical instructions provided by the government, and supervision is participatory and transparent, aiming to maintain accountability in the management of BOS funds. The impact of the effectiveness of the management of School Operational Assistance Funds (BOS) in developing teacher professionalism in improving the quality of education at SMPS Raudhatul Jannah is its use for developing teacher professionalism, namely the School can allocate these BOS funds for training, workshops, and seminars in an effort to improve the quality

of education at SMPS Raudhatul Jannah and improve the skills and quality of teacher teaching which has an impact on improving student achievement.

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