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Effectiveness of School Operational Assistance Fund Management in Enhancing Educational Service Quality: A CIPP-Based Evaluation of an Indonesian Junior Secondary School

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Abstract

This study evaluates the effectiveness of School Operational Assistance (BOS) Fund management at SMP Negeri 4 Muara Gusik, referencing the Minister of Primary and Secondary Education Regulation No. 8 of 2026. Employing a qualitative CIPP (Context, Input, Process, Product) model, data were gathered through interviews, observations, and documentation from the principal, treasurer, teachers, committee, and parents. Findings reveal effective management overall. Contextually, funds align with core learning and facility needs. Regarding Input, the School Activity and Budget Plan (RKAS) is participatively formulated, though managerial digital competencies require enhancement. Process-wise, execution adheres to RKAS with timely reporting, despite network issues and a need for greater parental transparency. Product evaluation indicates significant support for learning activities and reduced parental financial burdens. Supporting factors include leadership commitment and clear guidelines, while inhibiting factors involve technical constraints and limited budgets. The study concludes that BOS Funds successfully improve educational service quality, recommending targeted digital training and robust public transparency mechanisms.

Keywords: Effectiveness; BOS Funds; Educational Services; CIPP Model; Transparency.

1. Introduction

Quality basic education is an absolute prerequisite for the formation of high-quality human capital and regional competitiveness. The provision of accessible, equitable, and high-quality education is a constitutional mandate in Indonesia, requiring substantial and sustainable financial support from the state. Since 2005, the government has allocated the School Operational Assistance (Bantuan Operasional Sekolah, hereafter referred to as BOS) as the primary instrument for funding the operational activities of educational units. The core philosophy of this policy is to maintain the continuity of learning services and ensure equal access, particularly for students from underprivileged families, thereby mitigating the risk of school dropouts due to financial constraints. In recent policy developments, the BOS scheme has been integrated into a broader framework known as the Educational Unit Operational Assistance (BOSP), which

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encompasses Regular BOS, Affirmation BOSP, and Performance BOSP (Kemdikbudristek, 2023; Kementerian Pendidikan Dasar dan Menengah, 2026). The governance of these funds emphasizes core public administration principles, namely effectiveness, efficiency, accountability, flexibility, and transparency. This regulatory framework robustly asserts that the planning, distribution, utilization, and reporting of funds must be strictly directed towards achieving educational service outcomes, rather than merely fulfilling administrative compliance.

At the implementation level, the central government has initiated a massive modernization of school financial governance through two primary digital platforms. First, the School Activity and Budget Plan Application (Aplikasi Rencana Kegiatan dan Anggaran Sekolah or ARKAS) functions as the digital backbone for planning, budgeting, administration, and reporting of BOS funds. Since 2022, it has been heavily promoted as the single application for planning and reporting across all educational units nationwide (ARKAS, 2023; Direktorat Jenderal PAUD, Pendidikan Dasar, dan Pendidikan Menengah, 2022). Second, the School Procurement Information System (Sistem Informasi Pengadaan Sekolah or SIPLah) provides a digital ecosystem for the procurement of goods and services by schools, aimed specifically at increasing transparency, standardizing prices, and ensuring the accountability of BOS expenditures (SIPLah, 2024a; SIPLah, 2024b). This digitalization of governance is seamlessly integrated with the direct disbursement of funds to school accounts and the expansion of non-cash transactions, which are gradually being targeted across provinces, including East Kalimantan (Kemdikbudristek, 2021). At the national level, the performance of BOSP Stage I disbursement in 2024 was reported to have accelerated significantly. For instance, as of January 2024, disbursement recommendations had reached a vast majority of educational units, with the target of all units receiving funds by March 2024 (Kemdikbudristek, 2024). The timeliness of this disbursement serves as a minimal prerequisite to ensure service outputs, such as routine operations, provision of teaching materials, and maintenance of infrastructure, so that the teaching and learning process remains uninterrupted.

On the side of outcome objectives, the government links BOS management with the Minimum Service Standards (Standar Pelayanan Minimal or SPM) for Education and the Education Report Card (Rapor Pendidikan), which contains indicators for the quality of the learning environment, learning processes, and learning outcomes. Quality measures based on the National Assessment (Asesmen Nasional), particularly Literacy and Numeracy Minimum Competency Assessments (AKM), are utilized as primary benchmarks for the educational system's achievements at the junior high school level (Kemdikbudristek, 2024a; Kemdikbudristek, 2024b). Consequently, the linkage between financial inputs via BOS, managerial processes encompassing planning, procurement, and reporting, and service outcomes such as learning quality and school community satisfaction, becomes a critical focus of public policy evaluation in the education sector. The effectiveness of BOS cannot simply be measured by the rate of budget absorption and procedural compliance, but fundamentally by its contribution to improving service quality and measurable learning outcomes.

Despite the availability of policy foundations and digital infrastructure, implementation challenges at the educational unit level remain starkly evident. Various policy documents and field studies reveal significant variations in needs-based planning capacity during the preparation of the School Activity and Budget Plan (RKAS) through ARKAS, procurement discipline via SIPLah, the accuracy and timeliness of reporting, and the consistency of BOS utilization for quality improvement priorities (ARKAS, 2023; SIPLah, 2024a). In the regional context, the expansion of non-cash transactions and the full adoption of digital systems are occurring gradually, as seen in the plans for East Kalimantan moving from a subset of schools towards full coverage. On the other hand, disparities in inputs and actual school needs cause the unit cost of BOS per student to be determined differently across regions, regulated annually through a Ministerial Decree considering local cost indices (Kepmendikbudristek, 2023; Kementerian Pendidikan Dasar dan Menengah, 2026). This disparity demands adaptive, evidence-based, and priority-driven school financial management so that BOS precisely targets learning quality bottlenecks at the school level.

In practice, several gaps frequently emerge and are highly relevant for investigation. First, the alignment between RKAS planning and actual learning needs, SPM, and improvements in Education Report Card indicators is not always achieved, putting budget allocation at risk of missing the most impactful areas. Second, procurement compliance through SIPLah and the integration of non-cash transactions are sometimes hindered by limited technical capacity and the quality of the local supplier ecosystem. Third, the timeliness of reporting and the quality of accountability, including document completeness and information transparency to stakeholders, remain uneven. Fourth, measuring the linkage between managerial processes and service outcomes, such as changes in key Education Report Card indicators or school community perceptions of service quality, has not been conducted consistently and systematically in every school. Such situations give rise to the need for evidence-based evaluation at the educational unit level.

SMP Negeri 4 Muara Gusik, as the locus of this research, represents the general challenges faced by junior high schools in regional areas: how to link needs-based planning through RKAS on ARKAS, procurement compliance through SIPLah, timely absorption, and the achievement of service indicators reflected in SPM, Education Report Cards, and AKM results. Because BOS is a vital component of school operational expenditures, the effectiveness of its management is expected to directly impact the availability of learning facilities, teaching materials, learning support services, and the satisfaction of parents and students. A systematic evaluation of the entire school financial management cycle from planning, execution, reporting, to accountability that simultaneously assesses its linkage with service quality, will provide a foundation for improving practices and policies at the school, district education office, and local government levels.

2. Literature Review

2.1 Public Policy and Public Policy Evaluation

Public policy fundamentally represents the concepts explaining what the state chooses to do in facing collective problems, why those choices are made, and how they impact citizens' lives in the short and long term. Public policy cannot be understood merely as a legal product or administrative document, but as strategic decisions carrying consequences for resource distribution, opportunities, and risks in society. The foundational definition often used is Thomas R. Dye's formulation stating that public policy is 'whatever governments choose to do or not to do' (Dye,

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1972). This formulation is crucial as it asserts two things: governmental actions like passing laws, creating programs, setting regulations, or allocating budgets are policies; conversely, the decision not to act on an issue is also a policy, as state inaction produces public impacts. Therefore, public policy reflects the state's stance on an issue, either through active intervention or its absence (Dye, 2017).

James E. Anderson emphasizes the teleological and directed nature of action, defining public policy as 'a purposive course of action followed by an actor or set of actors in dealing with a problem or matter of concern' (Anderson, 1975). The term 'purposive' asserts that public policy is not a spontaneous reaction to political pressure, but a consciously designed sequence of actions to achieve specific goals in responding to public problems. Policy inherently contains dimensions of rationality and planning (Anderson, Moyer, & Chichirau, 2023). Similarly, Carl J. Friedrich views policy as a goal-oriented action plan amid environmental opportunities and constraints, proposing that policy is a proposed course of action designed to utilize opportunities and overcome obstacles to reach a goal (Friedrich, 1963). This emphasizes that policy is an organized attempt to alter the status quo towards a desired condition. Birkland (2019) further situates public policy within a cyclical process spanning agenda-setting, formulation, adoption, implementation, and evaluation, and notes that because policy is produced by state authority it takes tangible, enforceable forms such as laws, regulations, decisions, budget allocations, and service standards, allowing it to be traced empirically through documents, institutional behavior, and program performance.

David Easton introduces a more political understanding of public policy, defining it as 'the authoritative allocation of values for a society' (Easton, 1965). In this perspective, public policy is the political system's mechanism for legitimately distributing values—such as welfare, security, justice, or access to public services—to society. Because this allocation is authoritative, public policy is always tied to the legitimacy of power. Policy determines who gets what, when, and how. Consequently, public policy is never value-neutral; it reflects political priorities and power configurations. Lasswell and Kaplan (1970) further define policy as 'a projected program of goal values and practices,' highlighting that policy is a package containing value-based goals, program designs, and implementation practices. Wayne Parsons (1995) adds that public policy is an arena where problem definition, solution construction, and the relationship between knowledge and power interact, making it a reflection of ideological battles in the public sphere.

In the Indonesian context, Kridawati Sadhana (2011) asserts that public policy must not only be understood normatively as government decisions but must be read in its implementation reality, which is often influenced by bureaucracy, organizational culture, and local actor interests. There is frequently a gap between policy as a text and policy as practice. Bonaventura Ngarawula (2024) places public policy within the broader framework of public administration systems connecting politics and management. He emphasizes that public policy is the state's strategic instrument to realize collective goals through rational, accountable, and responsive administrative mechanisms. William N. Dunn (2018) states that policy evaluation is an analytical activity aimed at assessing policy performance based on criteria such as effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. Thus, evaluation is not just an administrative activity but an analytical process linking empirical facts with normative values.

2.2 The CIPP Evaluation Model

The CIPP (Context, Input, Process, Product) evaluation model is a comprehensive program evaluation framework designed to help decision-makers understand and improve programs across four interrelated domains. Developed by Daniel L. Stufflebeam in the late 1960s, CIPP responds to the need for educational evaluation that does not merely assess final outcomes but provides continuous feedback for implementation improvement and public accountability. Its core characteristic is being decision-oriented and serving a dual function: formative evaluation during the program and summative evaluation at the program's conclusion (Stufflebeam, 2003; Stufflebeam & Coryn, 2014; Stufflebeam & Zhang, 2017).

Table 1. CIPP Evaluation Matrix and Indicators for BOS Management

Evaluation Domain	Core Objectives	BOS Management Indicators Evaluated
Context	Assessing needs, assets, and problems within a defined environment.	Alignment of school needs with BOS policies, relevance of budget priorities to learning gaps.
Input	Assessing competing strategies, resource capacities, and work plans.	RKAS preparation quality, availability of management team, treasurer competency, software readiness (ARKAS).
Process	Monitoring, documenting, and assessing program activities.	Adherence to RKAS, timely procurement via SIPLah, accuracy of cash books, internal transparency.
Product	Assessing outcomes and determining program continuation or modification.	Improvement in learning materials, infrastructure condition, parent financial relief, overall service quality.

Source: Adapted from Stufflebeam (2007) and Permendikdasmen No. 8 (2026)

The Context domain examines the policy background, stakeholder needs, educational unit conditions, and goals to be achieved. Here, evaluators identify priority problems and formulate program goals relevant to policy mandates and service standards, ensuring the program does not lose orientation to users' actual needs. The Input domain assesses available resources and strategies, including funding size and structure, implementing organization capacity, technological support, and work procedure designs. Its main goal is to ensure the chosen strategy is the best and most feasible alternative to achieve set goals. The Process domain continuously monitors program implementation quality, including procedural compliance, timeliness, execution fidelity, and quality control mechanisms. Findings here serve as a basis for rapid correction to prevent deviations from the design. Finally, the Product domain assesses the outputs and outcomes achieved, both expected and unexpected, by weighing the value of benefits, impacts, and sustainability. These four domains form a coherent causal chain,

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ensuring evaluation links outcomes back to the processes, resources, and contexts underlying them (Stufflebeam, 2007; Western Michigan University Evaluation Center, n.d.).

In education, CIPP is widely applied because of its comprehensive and context-adaptive nature, having been used to evaluate curricula, teacher training, service-learning programs, and health-education programs, with the literature consistently emphasizing continuous improvement rather than final judgment alone. By mapping findings across the four domains, evaluators can identify bottlenecks at any point along the policy chain and trace the links between strategy, implementation, and service outcomes (Zhang, 2011; Stufflebeam & Zhang, 2017; Gerayllo et al., 2025; Yoshany et al., 2025).

2.3 Theory of Change and Logic Model

Theory of change and logic models are paired frameworks that explain how a public intervention is expected to produce change and how that change is tracked and verified throughout the program cycle. The theory of change formulates causal assumptions and sequential steps towards goals, while the logic model maps the systematic relationship between inputs, activities, outputs, and expected outcomes. In educational policy evaluation, both are used to make causal chains explicit so that managerial decisions extend beyond administrative compliance to measurable service improvements (Weiss, 1997). The logic model is a visual and narrative representation of 'how a program works,' linking short and long-term outcomes to activities and theoretical assumptions (W. K. Kellogg Foundation, 2004).

In practice, theory of change and logic models complement each other to check program coherence across three layers: vertical coherence (alignment between needs, goals, strategy, implementation, and results), horizontal coherence (integration between process components like RKAS planning and SIPLah procurement), and clarity of assumptions and risks. This framework enables researchers to assess whether expected changes are realistic, traceable, and adequately supported (Funnell & Rogers, 2011). Because BOS management operates in an adaptive environment, the theory of change needs continuous monitoring and updating, treating it not as a static document but as a working hypothesis (Patton, 2011; BetterEvaluation, 2021).

2.4 Value for Money

Value for money (VfM) is a performance assessment framework for public resource utilization that emphasizes achieving policy goals through the most balanced choice of benefits, costs, risks, and equity for beneficiaries. In modern government practices, primary references position VfM as a holistic and balance-based assessment, not merely a monetary ratio calculation, aligning with guidelines that assert VfM is a balanced judgment on the best way to use public resources (HM Treasury, 2022). Conceptually, VfM is operationalized through the 3E or 4E criteria: Economy (obtaining inputs at a fair price), Efficiency (converting inputs into outputs cost- and time-effectively), Effectiveness (the degree of goal achievement), and Equity (ensuring fair access and benefit distribution). This approach is widely recognized in development policy guidelines and public audits (UK Department for International Development, 2011; UK National Audit Office, 2025; OECD, 2019).

In the context of this thesis, VfM acts as a supporting lens clarifying the link between money spent via BOS, digitalized managerial processes, and results felt by the school community. Economy is examined through price fairness in SIPLah procurement. Efficiency is operationalized through timely fulfillment of learning needs. Effectiveness is evaluated through the achievement of service targets defined in the RKAS. Equity tests whether operational spending reaches and benefits students who need it most. This ensures that VfM assessment does not stop at quantified cost-benefit ratios but encompasses broader social values and impacts (Frontier Economics, 2022; Independent Commission for Aid Impact, 2016; UK Department for Transport, 2025; UK Foreign, Commonwealth & Development Office, 2025).

2.5 Principal-Agent Theory

Principal-agent theory explains how the delegation of authority between the mandating party (principal) and the executing party (agent) is vulnerable to information asymmetry, preference divergence, and opportunistic behavior. The principal cannot perfectly observe the agent's efforts, choices, and internal conditions, opening opportunities for adverse selection and moral hazard. Consequently, the agent's results may not align with the principal's interests unless bound by compatible incentive, monitoring, reporting, and sanction mechanisms (Jensen & Meckling, 1976; Eisenhardt, 1989). In the public sector, multiple principals exist (ministries, local governments, school committees, parents), sending diverse policy signals that can create behavioral distortions and symbolic rather than substantive compliance (Holmström & Milgrom, 1991).

This thesis applies this framework by viewing the government and parents as principals expecting BOS Funds to improve educational quality, while the principal, treasurer, and BOS team act as agents managing planning via ARKAS and procurement via SIPLah. Digital instruments like ARKAS and SIPLah, if used consistently, reduce information asymmetry by providing digital audit trails, standardized procedures, price fairness benchmarks, and real-time monitoring, thus shifting the agent's incentive structure towards public accountability rather than mere formal compliance.

2.6 Previous Studies

Several prior studies form the empirical foundation of this research. Yunus, Meigawati, and Amirulloh (2020) examined the relationship between BOS effectiveness and student achievement, finding that when BOS allocations align with core learning needs, the learning process strengthens, reflecting in academic achievements. Halimah et al. (2023) focused on the disbursement, reporting, and supervision of BOS funds, asserting that timely disbursement and quality reporting directly correlate with school operational fluency and stakeholder accountability. Weny (2023) assessed the contribution of BOS management to educational quality improvement, emphasizing the link between budget planning quality, procurement discipline, and service outcomes like teaching material adequacy. Rizka (2025) provided a conceptual review of BOS fund accountability and transparency, concluding that strong accountability suppresses moral hazard and improves allocation decision quality. Soro, Rifandi, and Sofayantina (2024) mapped the use of BOS for teachers' professional competence improvement, showing positive impacts on learning process quality. Finally, Satriawan (2025) analyzed government supervision in BOS management, proving that proportional, risk-based supervision supported by traceable data improves management behavior and reduces deviations. These studies collectively assert that BOS effectiveness must be read as a

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holistic connection between planning, procurement, reporting, and service results.

3. Research Methodology

3.1 Research Approach

This study employs a qualitative evaluative approach using the CIPP (Context, Input, Process, Product) evaluation model developed by Stufflebeam. The evaluative approach was chosen because this study aims to systematically assess the effectiveness of BOS Fund management in improving the quality of educational services at SMP Negeri 4 Muara Gusik. The study does not merely describe the implementation of BOS Fund management but evaluates the congruence between policy, school needs, execution processes, and the results achieved in enhancing educational service quality (Moleong, 2018; Ahmad, 2015).

3.2 Scope and Location of the Study

The scope is limited to studying the effectiveness of BOS Fund management based on the Regulation of the Minister of Primary and Secondary Education of the Republic of Indonesia Number 8 of 2026 concerning Technical Guidelines for the Management of Educational Unit Operational Assistance Funds. The study encompasses four main areas corresponding to the CIPP model: Context, Input, Process, and Product.

3.3 Informants and Data Sources

Respondents were selected using purposive sampling, choosing individuals with direct involvement, knowledge, and experience in BOS management and educational services at the school. Key informants included the School Principal (KS) and the BOS Treasurer (BS). Primary informants were Teachers (GR), School Administration Staff, and the School Committee (KM). Supporting informants included Students (MR) and Parents (OT-1, OT-2). Data consisted of primary data (obtained directly via interviews and observations) and secondary data (obtained from documents, archives, regulations, RKAS, realization reports, accountability reports, and transaction proofs).

Table 2. Distribution of Key Informants in the Study

No	Informant Code	Position/Role	Primary Data Collection Method
1	KS	School Principal	In-depth Interview & Document Verification
2	BS	BOS Treasurer	In-depth Interview & Financial Observation
3	GR	Teacher Representatives	Interview & Classroom Observation
4	KM	School Committee Head	In-depth Interview
5	OT-1, OT-2	Parents of Students	Interview
6	MR	Student Representatives	Focus Group Interview

Source: Field Data Processed, 2026

3.4 Data Collection Techniques

Data collection utilized three main techniques: 1) In-depth Interviews: Conducted with all informants to explore their perspectives, experiences, and managerial strategies regarding BOS fund management. 2) Direct Observation: Conducted to physically observe the condition of learning facilities, teaching materials, learning media, administrative services, and transparency mediums (e.g., information boards) funded by BOS. 3) Documentation Study: Examining relevant documents such as the Permendikdasmen No. 8 of 2026, RKAS, BOS management team decrees, financial realization reports, transaction receipts, and meeting minutes to verify interview and observation data (Spradley, 1980).

3.5 Data Analysis and Validity

Data analysis followed the interactive model proposed by Miles, Huberman, and Saldaña (2014), encompassing three continuous stages: 1) Data Condensation: Selecting, focusing, simplifying, abstracting, and transforming the raw field data based on the CIPP components. 2) Data Display: Organizing information systematically into descriptive narratives and matrices to facilitate understanding. 3) Conclusion Drawing and Verification: Formulating meanings from the displayed data and verifying them through triangulation. Data validity was rigorously ensured through credibility tests (source, technique, and time triangulation, member checking, prolonged engagement), transferability (rich, thick descriptions), dependability (research process auditing), and confirmability (audit trails and factual verification) to guarantee objective and scientifically accountable findings.

4. Results and Discussion

4.1 Context Evaluation Results and Discussion

The context evaluation aimed to assess the school's primary needs, educational service problems, the basis for setting BOS fund usage priorities, and program alignment with prevailing policies. Interviews revealed that the main needs funded by BOS included teaching materials, stationery, infrastructure maintenance, learning activities, student activities, and school administration services. The Principal (KS) explained that fund utilization was based on needs directly related to educational continuity, identified through collaborative meetings involving teachers, the treasurer, administrative staff, and the school committee.

Table 3. Summary of BOS Fund Allocation Priorities at SMP Negeri 4 Muara Gusik

Expenditure Category	Priority Level	Utilization Examples in Practice
Learning Materials	High (Urgent)	Textbooks, student worksheets, practicum modules.
Infrastructure Maintenance	High (Urgent)	Minor classroom repairs, sanitation maintenance, internet subscription.

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Student Activities	Medium	Extracurricular funding, academic competition preparation.
Administrative Services	Medium	Stationery, report cards, teacher transport allowance for specific duties.

Source: Document Analysis of RKAS, 2026

Discussion: The findings indicate that SMP Negeri 4 Muara Gusik has successfully identified its needs prior to structuring its financing program. In CIPP context evaluation, needs identification ensures that financing policies are not just administrative routines but address real educational challenges. The alignment of BOS priorities with core learning needs demonstrates a participatory and user-oriented approach to needs assessment. This aligns with the World Bank (2020a) report stating that educational financing planning must be directed at outcomes and service quality, not just the quantity of inputs. Furthermore, Sutanto, Restyaningati, and Kusindarto (2021) found that BOS allocations generally aim to improve learning quality, though the amount is not always sufficient for schools in geographically challenging areas. Kramer and Wibowo (2024) explain that schools with limited budgets must manage selectively and efficiently, prioritizing expenditures with the strongest link to student learning activities.

4.2 Input Evaluation Results and Discussion

The input evaluation assessed program planning, RKAS preparation, management team capabilities, stakeholder involvement, and the availability of supporting documents and facilities. The Principal stated that RKAS preparation starts with identifying needs from each department, followed by a collaborative school meeting. The management team possessed basic capabilities, but the Principal acknowledged the need for continuous capacity building due to changing regulations and reporting systems (e.g., ARKAS). Required documents such as RKAS, cash books, transaction receipts, and realization reports were adequately prepared. Teachers felt their input on learning needs was valued, though budget constraints meant not all requests could be fulfilled immediately.

Discussion: The input indicators demonstrate a supportive condition for effective management. The participatory approach in drafting the RKAS ensures the budget reflects classroom realities. Nurrochman, Muhammad, Harsono, and Suyatmini (2023) highlight that good BOS management begins with planning and reporting based on technical guidelines, noting that poor coordination can hinder execution despite having planning documents. Nugraha and Wibowo (2020) state that while digital systems (like e-budgeting/ARKAS) strengthen transparency, their success depends heavily on the operators', treasurers', and principals' competencies. The Education Finance Watch (UNESCO et al., 2021) asserts that adding funds does not improve services if institutions lack the capacity to plan, execute, and monitor them effectively.

4.3 Process Evaluation Results and Discussion

The process evaluation examined the execution of fund utilization, alignment with the RKAS, transaction recording, reporting, transparency, supervision, and operational constraints. The Principal noted that expenditures strictly followed the RKAS. The Treasurer confirmed that every expenditure was recorded in cash books and the digital system, accompanied by proofs like receipts, invoices, and activity documentation. While most transactions were well-documented, occasional delays occurred due to suppliers' tardiness in providing receipts. Reporting was done punctually, though technical constraints like unstable internet networks hindered the process. Transparency was maintained internally, but teachers and parents expressed a desire for more detailed budget realization transparency.

Table 4. Supporting and Inhibiting Factors in BOS Implementation Process

Factor Category	Identified Internal Factors	Identified External Factors
Supporting Factors	Strong Principal leadership, Treasurer's diligence, Teamwork.	Clear technical guidelines (Permendikdasmen), Stakeholder cooperation.
Inhibiting Factors	Uneven digital competence (ARKAS), Suboptimal public transparency.	Limited budget vs high needs, Unstable internet, Delayed supplier receipts.

Source: Interview and Observation Results, 2026

Discussion: The alignment between execution and RKAS prevents spontaneous, ungrounded expenditures. Nurrochman et al. (2023) noted that technical compliance can still face administrative and coordination hurdles, similar to the delayed receipts and network issues found here. Nugraha and Wibowo (2020) confirmed that e-budgeting improves transparency but relies on human resource readiness and technical stability. While internal transparency is strong, the findings indicate a need for broader public transparency. Transparency should not be limited to stating that BOS funds were received; it must include amounts, priorities, realization, and balances in formats accessible to parents, as supported by Rizka (2025) who argues that strong accountability increases public trust. Satriawan (2025) highlights that risk-based supervision improves management behavior.

4.4 Product Evaluation Results and Discussion

The product evaluation assessed the outcomes and benefits of BOS Fund utilization on the learning process, infrastructure, teaching materials, student activities, administrative services, and overall service quality. The Principal emphasized that BOS Funds provided immense benefits, allowing the school to meet operational needs without heavily burdening parents financially. Teachers confirmed that BOS eased the acquisition of teaching materials, media, and supplies, and supported both academic and non-academic student activities, leading to improved service quality. The School Committee noted the funds significantly aided operations and reduced parental financial burdens.

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Table 5. Synthesis of Product Evaluation: Impact on Service Quality

Stakeholder Group	Perceived Benefits	Remaining Challenges / Expectations
Teachers	Better access to teaching media and books.	Need for more modern IT-based learning tools.
Students	Supported extracurricular activities and free books.	Desire for faster repair of physical facilities.
Parents	Significant relief from educational costs.	Expectation for continued free education and transparent reports.

Source: Interview Transcripts Processed, 2026

Discussion: The product evaluation demonstrates that BOS Funds have yielded tangible benefits and outputs for SMP Negeri 4 Muara Gusik. The 'Effectiveness' and 'Equity' dimensions of the Value for Money framework are visible here, as funds successfully supported core educational activities and eased the financial burden on the community. Agusniati (2022) found that educational financing heavily influences educational quality by enabling resource provision. Sutanto et al. (2021) also concluded that BOS allocations successfully support free educational services. The World Bank (2020a) survey indicates that limited books, materials, and basic infrastructure reduce service quality, stressing the need for prioritization based on damage levels and impact on learning. Overall, the BOS funds have successfully improved educational service quality at the school, though full optimization requires continuous targeted investment in learning facilities.

5. Conclusion and Recommendations

5.1 Conclusion

Based on the comprehensive evaluation using the CIPP model, it can be concluded that the management of School Operational Assistance (BOS) Funds at SMP Negeri 4 Muara Gusik, guided by the Regulation of the Minister of Primary and Secondary Education of the Republic of Indonesia Number 8 of 2026, has been implemented quite effectively. In the Context component, fund utilization is accurately aligned with the school's primary needs. In the Input component, the school has established a solid foundation with a capable management team and participatory RKAS preparation. In the Process component, expenditures are executed according to the RKAS, accompanied by diligent transaction recording. Finally, in the Product component, BOS Funds have generated tangible benefits, enhancing the smoothness of the learning process and reducing financial burdens.

5.2 Recommendations

Based on the findings, several recommendations are proposed: 1) For the Principal: Strengthen planning by utilizing data-driven needs assessments. 2) For the Treasurer: Proactively seek training to master digital reporting applications. 3) For Teachers: Actively participate in identifying crucial learning needs. 4) For the School Committee: Enhance supervisory functions beyond document checks. 5) For Parents: Actively engage with the school to monitor transparency. 6) For the Education Office: Increase technical assistance. 7) For SMP Negeri 4 Muara Gusik: Improve public transparency by publishing simplified, periodic reports on BOS fund utilization.

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