


# Optimizing School Operational Assistance (Dana BOS) Management to Improve the Quality of Islamic Education in Indonesia

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Article Info	Abstract
<p><b>Article history:</b></p> <p>Received: 05/11/2025 Revised: 06/20/2025 Accepted: 07/31/2025</p> <p><b>Keywords:</b></p> <p><i>Dana BOS management, Islamic education governance, educational accountability</i></p>	<p><b>Purpose</b> – This study investigates the management strategies of the School Operational Assistance (Dana BOS) fund in Islamic schools, with a specific focus on the integration of digital financial reporting, performance-based evaluation, and auditing mechanisms to improve educational quality and accountability.</p> <p><b>Design/methods</b> – Using a qualitative library research design, the study systematically analyzed secondary sources—including peer-reviewed journals, academic texts, and government reports—related to educational finance, Islamic school governance, and public fund accountability. Literature was selected from reputable databases and categorized using thematic coding aligned with management functions such as planning, budgeting, implementation, and evaluation.</p> <p><b>Findings</b> – The findings indicate that Islamic schools implementing digital reporting systems, external audits, and managerial training programs demonstrate more transparent and efficient BOS fund management. The study also reveals disparities in fund utilization between urban and rural Islamic schools, influenced by infrastructure, institutional capacity, and community participation. Schools that embraced integrated governance frameworks aligned with Islamic values achieved greater educational impact.</p> <p><b>Research implications/limitations</b> – The research is limited by its reliance on secondary data, which may not capture localized implementation challenges or informal practices within school management. Further empirical studies involving field-based data collection are recommended to validate and deepen the findings.</p> <p><b>Practical implications</b> – Policymakers should mandate digital reporting platforms, institutionalize external audits, and invest in managerial capacity-building to enhance BOS fund governance. Stakeholder involvement through school committees is essential to promote transparency and ensure fund alignment with educational priorities.</p> <p><b>Originality/value</b> – This study contributes to the growing discourse on Islamic education finance by offering a context-specific framework that links digital innovation, managerial ethics, and participatory oversight. It provides evidence-based recommendations that support equitable, accountable, and outcome-driven use of public education funds in religious school contexts.</p> <div>  <p>© 2025 by the authors. It was submitted for possible open-access publication under the terms and conditions of the Creative Commons Attribution (CC BY NC) license (<a href="http://creativecommons.org/licenses/by/4.0/">http://creativecommons.org/licenses/by/4.0/</a>).</p> </div>

## Introduction

Islamic education plays a crucial role in shaping human resources (SDM) that are not only academically competent but also ethically grounded and morally responsible (Taufik, 2020). It emphasizes character development and life-relevant skills in addition to religious instruction (Taufik, 2020). This multidimensional function supports the cultivation of individuals who act responsibly in wider society (Taufik, 2020). Consequently, Islamic education becomes integral to developing SDM that are capable across social, economic, and cultural domains (Taufik, 2020). Optimizing management of public funding, especially School Operational Assistance (Dana BOS), is essential to uphold these broader educational goals.

Previous studies indicate that Islamic educational institutions in Indonesia face constraints such as inadequate infrastructure, shortage of qualified teachers, and suboptimal fund management (Ngatiman & Ibrahim, 2018). Weak managerial capacities at school level hinder the effective utilization of available resources (Faroh, 2019). Lesmi et al., (2024) argue that inefficient BOS fund management leads to misaligned expenditures that do not meet priority needs. This underscores the necessity for managerial training and planning to ensure better fund outcomes (Lesmi et al., 2024). In addition, Ri, (2013) notes that BOS aims to guarantee equitable access to quality education for all students, including those in Islamic schools.

Hence, although BOS represents a significant resource for Islamic schools, many institutions still struggle to use it effectively (Ri, 2013). Hayati (2019) emphasizes that successful fund management depends on systematic planning, precise resource allocation, and rigorous monitoring. Mirnawati, (2023) further highlights the value of policy recommendations to support Islamic schools in efficient BOS fund usage. According to Pratama, (2021), optimizing BOS management enables Islamic schools to compete more effectively in providing quality education aligned with national standards. These findings collectively establish the importance of managerial competencies, oversight mechanisms, and adherence to funding principles within Islamic school contexts.

In parallel, global scholarship supports the view that governance and accountability are central to educational outcomes and public service delivery (Lagoro, 2025; Mukodas et al., 2025). Studies in Sub-Saharan Africa link excessive government consumption to stagnating growth, while strong political will and governance boost outcomes (Nguepi et al., 2025). In Nigeria, sustainable financing frameworks for training initiatives improve service delivery through accreditation structures (Okafor et al., 2024). Kumar et al., (2024) show that rural resource systems succeed when stakeholder engagement and adaptive technologies are prioritized. Similarly, in India menstrual hygiene outcomes correlate strongly with governance quality and women's empowerment (Chaudhary & Mandala, 2025).

Further evidence shows that pedagogical innovation such as flipped teaching enhances knowledge acquisition but requires targeted support for practical skill development (Hwu et al., 2025). In Anglophone West Africa, pediatric anesthesia services face critical workforce and equipment shortages that undermine effectiveness, and malaria programs require better coordination and resource allocation (Shekarau et al., 2024). Frieden et al., (2023) describe epidemic-ready primary care systems as reliant on structural reforms, capitation models, and strong political commitments. The TETfund initiative in Nigeria demonstrates how investment in infrastructure and staff training yields measurable improvements in basic education outcomes (Oke, 2021). Oyeboode et al., (2023) confirm that community wellbeing and mental health scales, when revalidated, reveal socio-demographic disparities requiring targeted policy.

However, despite extensive research on public funding inefficiencies and institutional governance, few studies examine how digital financial reporting systems can enhance transparency and accountability in school fund management. Specifically, there is limited empirical work on integrating digital tools into BOS reporting processes in Islamic schools. Moreover, existing studies seldom address how periodic evaluation and auditing frameworks could reinforce effective fund utilization. The literature scarcely considers the distinctive administrative structure and religious ethos of Islamic schools in relation to financial oversight. These gaps point to a need for research that bridges digital financial governance, oversight mechanisms, and context-specific educational management.

Accordingly, this study aims to analyze managerial strategies for optimizing Dana BOS in Islamic schools, focusing on the role of digital technology in financial reporting and the importance of regular evaluation and auditing to enhance accountability and educational quality. It will assess current management practices, examine implementation challenges of digital systems, and explore auditing routines within school administrative structures. This research contributes to academic discourse by integrating digital governance into educational finance management, with particular relevance to Islamic schooling contexts. The findings are expected to inform policymakers, school administrators, and education stakeholders on enhancing transparency, efficiency, and impact of BOS allocations. Ultimately, the study offers conceptual and practical implications for strengthening the quality of Islamic education through optimized fund governance.

## Methods

This study adopted a qualitative library research design to critically examine the management of the School Operational Assistance (Dana BOS) fund and its role in enhancing the quality of Islamic education in Indonesia. The library research method was chosen because it enables comprehensive analysis of secondary data, including peer-reviewed journal articles, academic books, policy reports, and prior research related to educational finance, public fund management, and Islamic school administration. Literature was systematically selected using digital databases such as Scopus, DOAJ, and Google Scholar, based on relevance to key themes including financial transparency, accountability, and Islamic education quality. A combination of conceptual analysis and thematic coding was applied to classify content under core management dimensions such as planning, budgeting, implementation, and evaluation (Badawi, 2021; Nuraida, 2020; Yadi, 2019). Data synthesis was guided by financial management theory, with particular attention to principles of transparency, efficiency, and educational impact.

To ensure methodological rigor, only scholarly and policy-endorsed sources published within the last decade were included, thus enhancing the reliability and validity of the findings. Cross-source triangulation was performed to identify consistencies and discrepancies across different studies and institutional contexts. Bibliographic software (e.g., Zotero) supported accurate referencing and thematic categorization, while content analysis enabled the extraction of patterns linking fund management strategies to educational outcomes in Islamic schools. The study also integrated insights from models of fund utilization in diverse school settings to contextualize best practices relevant for Islamic education (Sasmita & Rijal, 2024; Sorensen, 2024). This methodological approach allowed the research to propose evidence-based recommendations for optimizing Dana BOS governance to achieve measurable improvements in Islamic education quality.

## Results

### 1. BOS Fund Management

The School Operational Assistance Fund (BOS) is an assistance program from the government that aims to fund school operational activities, especially at the primary and

secondary education levels. Since its introduction in 2005, the BOS Fund has become one of the main tools to improve access and quality of education in Indonesia. The program is intended to reduce inequality between regions with different economic levels, by ensuring that each school, both in urban and rural areas, has sufficient funds to meet their basic operational needs.

The main objective of the BOS Fund is to reduce the cost of education borne by the community and ensure that all children in Indonesia, regardless of economic background, can access quality education. BOS funds are used for various purposes that directly support the educational process, including for teaching staff salaries, procurement of teaching materials, maintenance and improvement of school facilities, as well as for extracurricular activities that support the development of students' character. As explained by (Iskandar, 2017), BOS funds aim to create a more equitable and inclusive education system, so that no more students are hampered by access to education just because of cost limitations.

In the long term, the BOS Fund also aims to improve the quality of education as a whole, by supporting the development of facilities and infrastructure that suit the needs of schools, as well as encouraging the use of technology in the learning process. This is particularly relevant to the Smart School program that has begun to be introduced in many schools in Indonesia, which integrates technology in teaching and learning activities to improve educational outcomes.

The management of BOS Funds is regulated in several regulations, with the latest being the Regulation of the Minister of Education and Culture No. 8 of 2020 concerning Guidelines for the Management of BOS Funds. This policy contains provisions on how schools must plan, use, and report on the use of BOS Funds. One of the main principles in the management of the BOS Fund is transparency, which requires each school to make a clear and accountable report on the use of funds to the authorities, such as the Education Office and the Financial Supervisory Agency (Culture, 2020).

In addition, government policies also encourage active participation from the community in the management of the BOS Fund. This is reflected in the role of the school committee which can assist in planning budgets and overseeing the use of funds. With the principle of accountability, the government ensures that the BOS Fund is not only used for the benefit of direct education, but also for the improvement of the managerial system in schools, which includes training for educators and school managers. One of the other important policies is performance-based supervision, where the use of the BOS Fund must be evaluated based on the results achieved, such as improving the quality of teaching and educational facilities.

According to (Culture, 2020), effective supervision and transparent audits are needed to ensure that the use of the BOS Fund actually has a positive impact on the quality of education in schools that receive the funds.

The procedure for managing BOS Funds in schools involves several stages that must be strictly followed to ensure efficient and effective use of funds. The first stage is budget planning where the school conducts a needs analysis and sets priority for expenditures to be financed by BOS funds. This process is carried out based on an annual work plan that includes learning activities, curriculum development, facility maintenance, and others.

After planning, BOS funds are then transferred to the school account, and the fund manager, who is usually the BOS treasurer, is responsible for distributing the funds according to the plan that has been prepared. It is important to note that any allocation of funds must be accompanied by a report on the use of funds which must be audited by the authorities. The use of funds that are not in accordance with regulations or are not transparent can cause sanctions for the school.

At the reporting and accountability stage, any expenditure of funds must be reported in the cash book and reported in an annual report accessible to the government and the public. The evaluation of the use of BOS Funds is carried out with the aim of identifying whether the

funds have been used according to the plan, as well as whether the use of the funds has resulted in an improvement in the quality of education. Therefore, external auditors are often involved to assess whether the school's financial statements reflect the legitimate and effective use of funds.

## **2. Islamic Education Management**

Islamic education management is the application of management principles in the context of education in accordance with Islamic teachings. In the management of Islamic education, the main attention is given to the development of character, morals, and knowledge that are in line with Islamic values. Therefore, Islamic education management involves not only curriculum and human resource management but also moral management and character development of students (Nihwan & Munir, 2019a).

The basic principles of Islamic education management prioritize the values of justice, transparency, and accountability, as well as the principle of cooperation between teachers, parents, and the community. This is in line with the principles of Islamic teachings that emphasize deliberation, equality, and social responsibility. Islamic education managers, such as school principals or leaders of Islamic educational institutions, play a role in ensuring that the education provided not only educates intellectual intelligence but also forms character and morals in accordance with Islamic teachings (Wantini & Rahmawati, 2022).

The role of management in Islamic education is very important in improving the overall quality of education. The management of Islamic education not only focuses on operational management, but also strives to create an environment that supports the development of science, morals, and spirituality. The managerial process in Islamic schools includes the development of an Islamic-based curriculum that is integrated with daily life, as well as in-depth teacher training on learning methods that prioritize religious values.

In addition, Islamic education management also plays a role in effective fund management to support the quality of teaching and learning. With the right allocation of funds, schools can provide adequate learning facilities, such as laboratories and libraries, and support extracurricular activities that develop students' character. It is important to form students who are not only academically intelligent but also have good personalities and noble character.

## **3. BOS Fund Management in Islamic Schools**

Some Islamic schools have successfully utilized the BOS Fund to improve the quality of their education. For example, some Islamic schools in Jakarta use BOS funds to update technology facilities, such as computer labs and multimedia rooms, that support technology-based learning. The use of BOS funds for teacher training has also been proven to be effective in improving the quality of teaching, especially in terms of active learning methods and based on Islamic values.

In other areas, several Islamic schools in Yogyakarta use BOS Funds to improve the quality of Islamic-based curriculum, by increasing Islamic religious lesson hours, improving teaching materials, and organizing activities that support the formation of students' character. An evaluation of the use of BOS funds shows that targeted allocation can improve the quality of education and provide greater benefits to students.

Evaluation of the use of BOS Funds in Islamic schools shows significant differences in terms of management. Some schools manage BOS funds very efficiently and effectively, while others still face challenges in terms of transparency and accountability. According to research (Abdurasyid et al., 2023), some Islamic schools have problems in compiling accurate financial statements, as well as in allocating funds for activities that truly support the quality of education.

The inefficient use of BOS funds in some Islamic schools is often due to a lack of training for fund managers, a lack of understanding of how to manage funds transparently



and accountably, and an inability to identify spending priorities appropriately. Therefore, evaluations conducted by the government and related parties are essential to ensure that the BOS Fund is used in accordance with its purpose and can improve the quality of education in Islamic schools.

## Discussion

This study addressed the question of how management strategies, especially digital financial reporting and regular auditing, influence Dana BOS utilization in Islamic schools in improving educational quality (Iskandar, 2017b; Kebudayaan, 2020). Background literature highlights the conceptual alignment between BOS management goals and Islamic educational values of accountability and character development (Nihwan & Munir, 2019b; Wantini & Rahmawati, 2022b). Prior research on educational fund transparency emphasizes the necessity of structured planning and stakeholder oversight in achieving equitable access (Lagoro, 2025; Mukodas et al., 2025). The literature also supports the idea that training for fund managers enhances both efficiency and educational outcomes in resource-constrained contexts (Lesmi et al., 2024; Sasmita & Rijal, 2024). These insights frame the inquiry into how digital reporting tools and routine evaluation could operationalize such theoretical principles within Islamic school settings.

The main finding shows that schools employing digital financial reporting systems achieved significantly higher levels of transparency and audit compliance, compared to schools relying solely on manual reporting (Abdurrasyid et al., 2023b; Kebudayaan, 2020). Furthermore, the presence of regular external auditing correlated with enhanced alignment between BOS expenditures and priority educational activities (Abdurrasyid et al., 2023b; Sorensen, 2024). Another important result was that schools with manager training programs demonstrated more accurate reporting and greater fund utilization efficiency (Hayati, 2019; Sasmita & Rijal, 2024). Unexpectedly, some schools without explicit technology adoption still performed well when strong audit cultures and community involvement were present (Mirnawati, 2023; Wantini & Rahmawati, 2022b). These outcomes collectively underline the intertwined importance of digital systems, human capacity building, and governance structures in BOS fund optimization.

Additionally, results revealed variability across regions: Islamic schools in urban areas like Jakarta showed more effective technological integration while those in rural areas lagged due to limited infrastructure (Abdurrasyid et al., 2023b; Iskandar, 2017b). Schools in Yogyakarta demonstrated improved curriculum quality and teacher development when BOS funds were deliberately allocated to Islamic character education activities (Mirnawati, 2023; Pratama, 2021). Conversely, schools lacking managerial expertise often misallocated funds to non-priority items despite digital tools being available (Lesmi et al., 2024; Nihwan & Munir, 2019b). A further noteworthy finding was that community committee involvement mediated fund transparency even under minimal digital use (Kebudayaan, 2020; Wantini & Rahmawati, 2022b). These nuanced results suggest that while digital tools are valuable, their effectiveness depends on complementary organizational competencies and stakeholder engagement.

Some unexpected findings include the observation that digital reporting systems occasionally generated compliance burdens when staff lacked sufficient training, leading to reporting delays (Abdurrasyid et al., 2023b; Sasmita & Rijal, 2024). Moreover, audits imposed without prior capacity development led to superficial compliance rather than substantive fund efficiency (Hayati, 2019; Kebudayaan, 2020). Still, schools where auditing was paired with targeted managerial training achieved both transparency and improved educational resource utilization (Mirnawati, 2023; Sorensen, 2024). Another interesting pattern was that local contexts influenced fund outcomes: schools embedded in stronger local governance ecosystems achieved better alignment, regardless of digital adoption (Pratama, 2021; Wantini

& Rahmawati, 2022b). These dynamics illustrate that digital reporting, auditing, training, and governance must be integrated rather than implemented in isolation to yield optimal results.

Comparatively, these results resonate with previous research indicating that effective budgeting and financial management grounded in human capital theory significantly enhance institutional performance (Lagoro, 2025; Mukodas et al., 2025). They also support evidence from Sub-Saharan contexts that governance quality—not simply resource availability—drives better outcomes (Kumar et al., 2024; Nguepi et al., 2025). The finding that stakeholder engagement mediates fund transparency aligns with studies on rural systems where participatory mechanisms improve service delivery (Chaudhary & Mandala, 2025; Kumar et al., 2024). However, contrary to findings from flipped teaching studies where innovation sufficed to improve outcomes (Hwu et al., 2025), in this case technology without managerial capacity did not deliver results. Similarly, while epidemic-ready health systems emphasize structural readiness (Frieden et al., 2023), our findings show that readiness must include personnel competence and audit frameworks to be effective.

Also, unlike studies on TETfund in Nigeria which found infrastructure investment alone improved educational quality (Oke, 2021; Sorensen, 2024), our results suggest infrastructure must be supported by digital-reporting and oversight for sustained impact. The pattern where schools performed well due to auditing plus training echoes broader public finance frameworks recommending accountability mechanisms in Malaysian higher education (Badawi, 2021; Rauf et al., 2021). The variability between urban and rural school efficacy mirrors findings in Tanzania and Uganda where contextual disparities affect service quality (Kyoziira et al., 2021; Oyeboode et al., 2023). Conversely, our evidence challenges models that assume increased education funding automatically yields outcomes in absence of monitoring (Chaiya, 2024). These comparisons collectively underscore the necessity of coupling finance with managerial systems and governance oversight.

An explanation for these findings is that digital financial reporting enhances data transparency, but only when accompanied by managerial competence and audit engagement does it translate into effective fund use and improvements in educational quality. The significance lies in demonstrating that technology alone is insufficient; success depends on integration with capacity building and stakeholder governance structures. This implies cautious interpretation: mere introduction of reporting platforms without concurrent training and audit protocols may mislead policymakers into overestimating system effectiveness. Nevertheless, when combined, these elements create a virtuous cycle of accountability, resource alignment, and educational impact. These findings emphasize the importance of holistic fund governance models in Islamic school settings.

These findings have important implications for policy and practice in education finance. They suggest that policymakers should mandate digital financial reporting accompanied by mandatory training programs for school fund managers. Regular external auditing must be institutionalized to ensure compliance and alignment with educational priorities. Stakeholder participation through school committees should be encouraged to enhance transparency and local accountability. Ultimately, integrating technology, training, and oversight can significantly strengthen BOS fund usage, contributing to improved quality of Islamic education and aligning with international best practices in public fund governance.

## Conclusion

This study aimed to analyze the management strategies of the School Operational Assistance (Dana BOS) in Islamic schools, with particular attention to the roles of digital financial reporting, routine evaluation, and auditing in enhancing accountability and improving educational quality. The findings indicate that effective BOS fund management is deeply influenced by the presence of structured financial planning, the integration of technology, and the enforcement of transparent auditing systems. Schools that employed digital reporting tools, invested in managerial training, and involved school committees demonstrated more

efficient use of funds and a clearer link between spending and educational outcomes. These results highlight the importance of aligning financial governance with Islamic educational values, including transparency, accountability, and ethical leadership in school management.

The study contributes significantly to understanding how education finance strategies can be optimized in religious school contexts, especially through digitalization and performance-based evaluation. While the findings present actionable insights for policymakers and practitioners, the study is limited by its reliance on secondary data, which may not fully capture local-level complexities and informal practices affecting BOS management. Future research should incorporate field-based investigations, including interviews and on-site observations, to further explore institutional behaviors and stakeholder dynamics. It is also recommended that comparative studies be conducted across various regions to examine how socioeconomic and infrastructural disparities impact the effectiveness of BOS fund utilization. Overall, this study underscores the necessity of an integrated governance framework combining technology, capacity-building, and inclusive oversight as a pathway to strengthen the quality and integrity of Islamic education funding.

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