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Management of Operational Assistance for Educational Units Providing Special Sports Classes at Kendal 1 State Middle School

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ABSTRACT

Purpose: The government is introducing the BOSP as a strategic instrument to support the basic operational needs of schools. The provision of BOSP aims to expand access to education for the entire community. **Methods**: This study employed a qualitative case study design to examine the management of School Operational Assistance Funds (BOSP) at SMP Negeri 1 Kendal. Data were collected through interviews, observations, and documentation, and analyzed using the interactive model of Miles and Huberman, which includes data reduction, data display, and conclusion drawing. Data validity was ensured through source and technique triangulation. **Findings**: The findings indicate that BOSP management at SMP Negeri 1 Kendal has generally been implemented effectively through systematic planning, accountable financial reporting, and multi-level supervision mechanisms. However, challenges remain in meeting the specific funding needs of the KKO program, as BOSP allocations are primarily designed to support regular educational services. These findings suggest that while BOSP contributes to effective school operations, greater flexibility and performance-oriented management are needed to accommodate specialized educational programs. **Research Implications**: This study implies that improving school quality can be strengthened through effective management of operational assistance funds for educational units, teacher development, and active parental involvement in school programs. **Originality**: This study extends existing research on BOSP management by investigating its implementation in a school with both regular and Special Sports Class (KKO) programs. The novelty lies in revealing the funding challenges arising from dual educational demands and demonstrating how BOSP management practices are adapted to balance accountability requirements with the needs of specialized educational programs.

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INTRODUCTION

Education plays a strategic role in improving the quality of human resources and the nation's competitiveness in the era of globalization. To ensure the provision of quality education, the Indonesian government continues to strive for equity and quality improvement. One form of government commitment is contained in Law Number 20 of 2003 concerning the National Education System, Article 46 paragraph (1), which states that education funding is a shared responsibility between the central government, regional governments, and the community. Law Number 1 of 2004 concerning State Treasury emphasizes that all use of public funds must be managed in an orderly, legal, efficient, economical, transparent, and accountable manner. According to (Mulyasa, 2021), the success of education management depends not only on the curriculum and teaching staff, but also on how educational institutions manage their finances effectively, efficiently, transparently, and accountably.

The Indonesian government has strived to ensure the availability and equitable distribution of education funds through various policies, one of which is the Operational Assistance for Education Units (BOSP) program. This program is regulated in Regulation of the Minister of Education and Culture No. 8 of 2025 concerning Technical Guidelines for School Operational Assistance (BOSP). This regulation governs the use of funds to support school operational costs, with several key provisions, such as a maximum of 20% for honorarium payments in public schools and 40% for private schools, a maximum of 20% for the development of facilities and infrastructure in both public and private schools, and a minimum of 10% for the procurement of books in both public and private schools. The primary objective of providing BOSP is to expand access to education for all. Another objective is to improve the equity of education quality across various regions across Indonesia (Nazir, 2024).

The government presents BOSP as a strategic instrument to support basic school operational needs. However, in practice, various common phenomena indicate that BOSP management in many educational institutions still faces complex challenges. Various reports and field findings indicate that planning and implementation of BOSP use are not always aligned because BOSP cannot fully cover students' real needs, transparency to the school community is still limited, and financial administration is often disorganized. Furthermore, the dynamic understanding of constantly updated regulations, the limited competence of treasurers and the need to fulfill a teaching load due to the lack of equivalent hours, and technical difficulties with reporting applications such as ARKAS are also common issues encountered in various schools. These phenomena indicate that BOSP management has not been fully effective and accountable as required by policy.

School operational fund management can be examined through the perspective of educational financial management, which emphasizes management functions including planning, implementation, reporting, and supervision (Mulyasa, 2021). Based on data from the Kendal Regency Education and Culture Office in 2024, there were 50 public junior high schools that received school operational funds with a total allocation of IDR 12.5 billion. Of this number, several schools still experienced delays in reporting the use of funds, discrepancies in budget realization, and limited human resources in the field of school financial administration. SMP Negeri 1 Kendal also has stable academic and non-academic achievements and advanced school management, which led to SMP Negeri 1 Kendal being appointed by the Kendal Regency Education and Culture Office (Disdikbud Kendal) to open a special class, namely the Special Sports Class (KKO), which has 94 students in grades VII, VIII, and IX. This KKO has 13 sports branches including takraw, silat, taekwondo, wrestling, fencing, badminton, soccer, weightlifting, beach volleyball, swimming, athletics, archery, and rock climbing. There is no explicit regulation from Kendal Regency stating that the Kendal Education and Culture Office provides a fixed special budget for KKO at SMP Negeri 1 Kendal. Kendal Regency Regional Regulation Number 10 of 2023 concerning the Implementation of Sports only provides a legal basis for the development and management of sports in Kendal Regency, but does not specifically mention the allocation of school budgets by the Education and Culture Office. The KKO program at SMP Negeri 1 Kendal is well managed, this is evidenced by the championship results obtained by SMP Negeri 1 Kendal in sports championships as explained in the following non-academic achievement diagram:

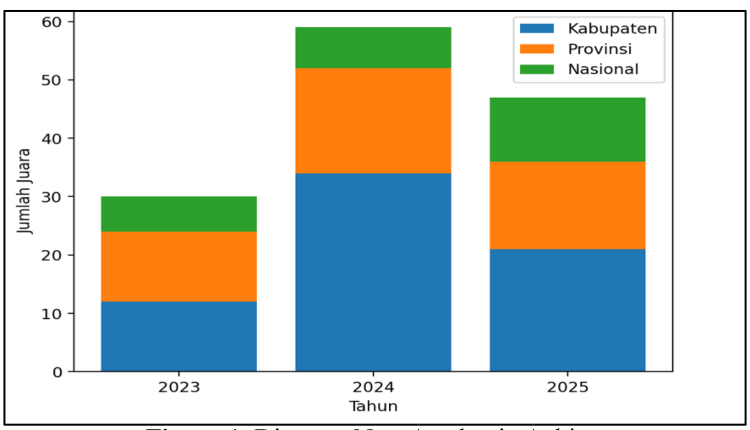

Figure 1. Diagram Non-Academic Achievement

Management for the academic field of SMP Negeri 1 Kendal is also included in the good category. This can be seen from the results of the education report on literacy skills and numeracy skills for the last three years, which saw a significant increase in 2025 as in Table 1 below:

Table 1 Results of Literacy and Numeracy Ability at SMP Negeri 1 Kendal

Nu	Indicator Number	Name Indicator	Report Card Score		
			2022	2023	2024
1	A.1	Literacy Ability	65,91	45,65	88,89
2	A.2	Numeracy Ability	26,67	42,22	80,00

The numerous academic and non-academic activities, diverse operational needs, and the KKO program make this school's BOSP management dynamics interesting to examine in depth, particularly in terms of planning, implementation, reporting, and oversight, as well as the challenges of balancing increasing operational needs with limited available funds.

Interviews with the principal of SMP Negeri 1 Kendal revealed that the planning process at SMP Negeri 1 Kendal is data-driven. Planning begins with identifying issues facing SMP Negeri 1 Kendal that impact learning quality through the Education Report Card (Report Card). This reflection then involves identifying needs and the most appropriate programs or activities to address these issues. The results of this reflection serve as the basis for developing the School Annual Work Plan (RKT) and the School Activity and Budget Plan (RKAS) in the School Budget and Activity Plan (ARKAS). The principal involves teachers, who are also the KKO coordinators, and committee members, in addition to the BOSP Treasurer. The implementation phase begins with the disbursement of BOSP funds, followed by the Procurement of Goods/Services (PBJ) in accordance with the RKAS, which has been approved using Siplah (School Procurement Information System). Every expenditure transaction must be supported by a valid receipt or receipt (including tax and stamp duty if the value meets the requirements), approved by the Principal and paid by the BOSP Treasurer. The Treasurer is required to record all BOSP receipts and expenditures in detail in: 1) the General Cash Book (BKU); 2) the Cash Subsidiary Book (BP Kas); 3) the Bank Subsidiary Book (BP Bank); and 4) the Tax Subsidiary Book (BP Pajak).

The next stage is reporting. The information obtained is from periodic reports in the ARKAS. Phase I Report: Realization of at least 50% of Phase I funds by July 31 of the current fiscal year. Overall Report (Phases I & II): Realization of 100% or all BOSP usage (one fiscal year) by January 31 of the following fiscal year. During the monitoring stage, the Education Office verifies the Accountability Reports (LPJ) submitted by schools, and the principal, as the person responsible for the use of funds, is required to account for every rupiah of BOSP used.

Research (Darmison, 2025) explains that the BOSP planning and reporting process has been carried out according to technical guidelines, but implementation and oversight still need improvement due to limited human resources and communication with the Education Office. This study emphasizes the importance of transparency and accountability in every stage of BOSP management. Furthermore, research (Arifah, 2026) highlights that BOSP management at SMP Negeri 2 Bandar Lampung encompasses four main managerial functions: budget planning through the School Budget (RKAS), activity implementation, financial reporting, and oversight by the school committee and the education office. The results indicate that internal and external oversight significantly influence the accountability of BOSP management. Furthermore, research (Sa'adah, 2025) focused on the implementation of the ARKAS system in school financial planning, implementation, and reporting. The results showed that the use of ARKAS improves transparency and efficiency of the reporting process, but oversight remains administrative in nature and does not evaluatively assess program performance.

From the previous studies mentioned above, it can be concluded that BOSP management at the junior high school level generally encompasses four main stages: planning, implementation, reporting, and oversight. However, research results indicate that there are still obstacles in the area of suboptimal reporting and oversight that is more administrative than evaluative. This gap serves as an important basis for this research, specifically to examine how the BOSP management is implemented at SMP Negeri 1 Kendal, where KKO funding is uniquely not explicitly regulated in the BOSP technical guidelines.

However, the situation is different at schools that host Special Sports Classes (KKO), such as SMP Negeri 1 Kendal. KKOs have unique characteristics, including a diverse range of intensive non-academic programs and activities, ranging from various sports and athlete development to preparation for district, provincial, and national competitions. These programs require more flexible and strategic funding allocation, while BOSP regulations do not provide a specific allocation for programs like KKO. This presents unique challenges in the planning, implementation, reporting, and oversight of BOSP at KKO schools.

Given these conditions, this research has dual benefits for schools: it provides a more adaptive overview of BOSP management practices to meet the unique needs of KKO (Education and Coordination Working Group), enabling principals and treasurers to formulate more efficient, transparent, and accountable strategies for fund use. Several factual conditions indicate that BOSP management still faces challenges in planning, implementation, reporting, and oversight. Therefore, this research is not only normative in nature but also has practical and strategic contributions to strengthening educational financial governance at the educational unit level, particularly those with special class programs that do not yet have separate funding allocations in BOSP regulations. This research is expected to provide a more in depth overview of operational fund management practices at the junior high school level, which can serve as input for schools, education offices, and local governments to improve the effectiveness, efficiency, transparency, and accountability of educational fund management.

This study aims to determine the planning process and implementation of BOSP use at SMP Negeri 1 Kendal in accordance with technical guidelines and the principles of efficiency and effectiveness of education fund management, as well as to determine the reporting and administration mechanisms of BOSP at SMP Negeri 1 Kendal to ensure transparency and accountability of school finances.

METHOD

This study employed a qualitative approach with a case study design. The case study design was selected because the research focused on understanding in depth the management of School Operational Assistance Funds (BOSP) within the specific context of SMP Negeri 1 Kendal, including the processes, interactions, and experiences of stakeholders involved in planning, implementation, reporting, and supervision activities.

The research was conducted at SMP Negeri 1 Kendal from October 2025 to July 2026. Informants were selected using purposive sampling based on their direct involvement and responsibilities in the management of BOSP funds. The key informants consisted of the principal, vice principals for curriculum and infrastructure, the BOSP treasurer, teachers involved in school program implementation, and the chairperson of the school committee. The selection criteria included authority in decision-making, involvement in BOSP management processes, and knowledge of school financial management practices. Additional informants were included as necessary until data saturation was achieved.

In qualitative research, the researcher served as the primary instrument responsible for collecting, interpreting, and analyzing data. To support data collection, several research instruments were utilized, including observation guidelines, semi-structured interview protocols, and documentation checklists. The observation guide focused on planning meetings, budget implementation activities, reporting procedures, and oversight practices. The interview guide contained open-ended questions regarding planning mechanisms, budget allocation decisions, accountability practices, challenges encountered, and stakeholder participation in BOSP management. Documentation included the School Activity and Budget Plan (RKAS), financial reports, accountability reports, meeting minutes, school policies, and other supporting administrative records.

Data collection was conducted through participant observation, in-depth interviews, and document analysis. Observations were carried out to understand the actual implementation of BOSP management practices within the school environment. Semi-structured interviews enabled researchers to explore participants' experiences, perceptions, and interpretations related to BOSP management. Documentation analysis was used to verify and complement information obtained through observations and interviews.

The research procedure consisted of three stages. The pre-field stage involved identifying the research problem, reviewing relevant literature, preparing the research proposal, obtaining research permits, conducting preliminary observations, and developing research instruments. The fieldwork stage focused on collecting data through observations, interviews, and documentation while continuously recording field notes and conducting preliminary analysis. The final stage involved comprehensive data analysis, interpretation of findings, and preparation of research reports.

Data validity was ensured through source triangulation and technique triangulation. Source triangulation was conducted by comparing information obtained from different informants, while technique triangulation compared findings from observations, interviews, and documentation. Member checking was also conducted to confirm the accuracy of information provided by participants.

Data analysis followed the interactive model of Miles, Huberman, and Saldaña, consisting of data condensation, data display, and conclusion drawing/verification. Interview transcripts, observation notes, and documents were first coded and categorized according to emerging themes. The coded data were then organized into thematic matrices to facilitate interpretation. Finally, patterns, relationships, and meanings were identified to generate conclusions regarding the effectiveness and challenges of BOSP management at SMP Negeri 1 Kendal. This systematic analytical process enhances the transparency, credibility, and replicability of the research findings.

RESULTS

BOSP Planning at SMP Negeri 1 Kendal

Research results indicate that BOSP planning at SMP Negeri 1 Kendal is not merely an administrative process but also reflects the dynamics of decision-making involving various actors with different roles. Based on triangulation of observation data, interviews, and documentation, planning is carried out through systematic stages, starting with the preparation of the RKAS (Work Plan and Budget), needs analysis, determining priorities based on input from all school members, and entering them into the ARKAS application. Based on data obtained from interviews regarding RKAS preparation, the principal explained that:

> *"The RKAS is prepared at the end of each year, involving the principal, BOSP treasurer, vice principal, teachers, and the committee. Priority activities include routine needs such as electricity, internet, PDAM (Water Supply Chain), honorariums, assessments such as ASTS (Student Assistance), ASAS (Student Assistance), ANBK (National Assistance), school activities, and infrastructure. Planning is based on the Education Report Card (Report Card) for literacy, numeracy, and learning quality to determine budget priorities accurately."*

However, interviews with the Physical Education and Sports (PJOK) teacher revealed that:

> *"I am responsible for identifying field needs, such as sports equipment and competition activities, and conveying these through proposal formats and work meetings. The data submitted for the RKAS is detailed, including item specifications, quantities, prices, and budget categories. All proposals are then verified by the treasurer and principal before being inputted into the ARKAS."*

BOSP planning at SMP Negeri 1 Kendal is based on a needs analysis derived from the Education Report Card and discussions between the principal and BOSP treasurer, based on the review of the Education Report Card, achievement analysis, and recommendations. This demonstrates that planning has shifted toward a data-driven approach. In an interview, the vice principal for curriculum explained in detail:

> *"The analysis was conducted through identification, reflection, and improvement (IRB), focusing on literacy, numeracy, learning quality, and teacher training needs. The analysis results from March were used as the basis for preparing the RKAS (School Budget and Budget) in December, so that planning was not done on a whim but through a continuous process."*

From the teacher's perspective during the interviews, the needs analysis was also conducted contextually based on learning conditions:

> *"The needs analysis was conducted based on learning evaluations and the Education Report Card, particularly the numeracy indicator. The data provided included detailed needs, cost estimates, and the basis for these needs, ensuring accountability."*

The next stage in planning was prioritizing activities based on school needs. This involved completing a needs questionnaire with the school community and adhering to the BOSP technical guidelines. The principal stated:

> *"Priority activities include routine needs, assessments, school activities, and infrastructure. Planning is based on the Education Report Card to ensure the budget is used appropriately."*

The final stage in planning is inputting the RKAS into the ARKAS application, which is carried out by the treasurer and verified by the principal.

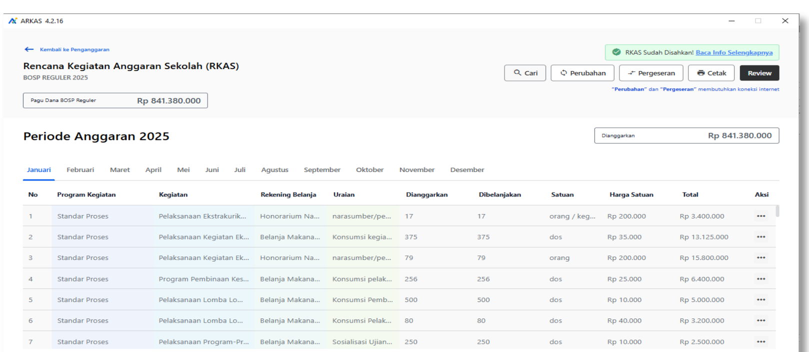

Figure 2. Inputting the RKAS into the ARKAS Application

Based on the RKAS (School Activity and Budget Plan) table for the 2025 fiscal year, the budget allocation is concentrated on several priority programs under the category of operational expenditure. The data indicate that most activities are directed toward supporting the implementation of the independent curriculum, improving the quality of learning, and providing educational facilities and infrastructure. The expenditure items include the procurement of learning materials, educational media, and various supporting resources needed to enhance the teaching and learning process. This demonstrates that the school prioritizes educational quality improvement through strategic and needs-based budget planning.

From the financial perspective, the budget distribution appears to be relatively proportional across different programs, with expenditure amounts adjusted according to the scale and urgency of each activity. The largest allocations are directed toward programs that directly support classroom learning and student development, while smaller allocations are assigned to supporting activities. This allocation pattern reflects the school's commitment to ensuring that available resources are utilized efficiently and effectively to achieve educational objectives. Furthermore, the existence of detailed budgeting information for each activity indicates transparency and accountability in financial management, which are essential principles in the implementation of school operational funding.

BOSP management planning at SMP Negeri 1 Kendal has been implemented systematically, participatory, and data-driven. However, a closer look revealed that participation was limited to the proposal stage, while decisions remained controlled by school management. Furthermore, although planning is data-driven, data use is dominated by national policy indicators, potentially reducing flexibility in accommodating local needs. The prioritization process also demonstrated a compromise between school needs and budget and regulatory constraints. While digitalization through ARKAS strengthens control and accountability, it tends to limit adaptation to changing needs on the ground.

Implementation of BOSP at SMP Negeri 1 Kendal

BOSP implementation at SMP Negeri 1 Kendal is the most dynamic stage because it aligns planning (RKAS) with the reality on the ground. Based on triangulation of observation data, interviews, and documentation, implementation focuses not only on activity realization but also includes budget control, compliance with technical guidelines, administrative completeness, and measuring program effectiveness. The principal explained in more detail:

> *"Implementation is overseen by the BOSP management team, which consists of the treasurer, teachers, and committee members. I ensure that activities comply with the RKAS (Work Plan and Budget) through monthly detailed printouts, so that each activity can be monitored regularly. Evaluations are also conducted to assess the effectiveness of the activities. If ineffective, problem analysis, budget revisions, coaching for implementers, and coordination with the education office are conducted."*

This statement demonstrates that implementation not only follows the plan but also involves ongoing control and evaluation mechanisms. From the perspective of the activity implementers, the vice principal for curriculum explained:

> *"The implemented curriculum activities include assessments such as the Student Examination (USP), procurement of books, sports facilities, and academic and non-academic competitions. Implementation is carried out by the activity committee with a clear division of duties. Oversight is carried out jointly with the BOSP treasurer to ensure compliance with the RKAS (Work Plan and Budget) and technical guidelines. Each activity must have a work program and report as a form of accountability."*

The treasurer explained more technically:

> *"Before disbursing funds, documents must be complete, such as attendance lists, committee decrees, activity documentation, and tax receipts. If incomplete, disbursement cannot be made. Everything must comply with the technical guidelines to avoid being found during an audit."*

The documentation aspect of BOSP management at SMP Negeri 1 Kendal plays a very dominant role and is even one of the main indicators in ensuring accountability for fund use. Based on observations of the BOSP treasurer's process of preparing the Accountability Report (SPJ) and a study of documentation regarding the Handover Report (Minutes of Goods Handover), every BOSP-funded activity must be accompanied by a complete, detailed accountability document (SPJ) that complies with the technical guidelines. This documentation serves not only as an administrative formality but also as a control, verification, and legal evidence tool for internal and external audits. This was emphasized by the BOSP treasurer, who comprehensively explained:

> *"Documents that must be prepared include receipts, notes, invoices, attendance lists, activity documentation, and tax receipts. All of this evidence is not only collected but also systematically organized and stored in both physical and digital formats, for example via Google Drive. This is done to facilitate the audit process, both by the principal and during audits by external parties such as the inspectorate or the Supreme Audit Agency (BPK).*

The effectiveness of BOSP implementation at SMP Negeri 1 Kendal is essentially evident from the program's implementation and resulting activity outputs. However, it has not yet been fully measured comprehensively in terms of outcomes or long-term impacts on improving educational quality. Based on observations of SPMB KKO preparation meetings and SPJ documentation, activity effectiveness is largely reflected in program implementation according to the RKAS (Work Plan and Budget) plan. Activities such as textbook procurement, competitions, and the provision of learning resources demonstrate that BOSP has been implemented according to plan and is operationally running at the school. The effectiveness of BOSP implementation is not only measured by activity implementation but also requires a continuous evaluation process. The principal stated:

> *"Evaluation is conducted to assess effectiveness based on priority needs and technical guidelines. If ineffective, problem analysis, budget revisions, coaching, and coordination with the department are carried out."*

This statement indicates that effectiveness is still understood within the framework of compliance with technical guidelines and administrative evaluation, not yet fully leading to systematic long-term impact measurement. From the school committee's perspective, program effectiveness is also assessed by the achievement of benefits on the ground. The committee stated that:

> *"The activities with the most visible impact are learning programs such as literacy, book procurement, improvement of learning facilities, and improvement of teacher competency."*

The effectiveness of BOSP implementation at SMP Negeri 1 Kendal is still predominantly seen in output aspects, such as the implementation of activities and the provision of learning facilities. Meanwhile, measurement of outcome aspects, such as continuous improvement in learning quality, has not been carried out in a measurable and standardized manner. This situation indicates a gap between program implementation and more substantive evaluation of its impact on education quality.

BOSP Financial Reporting at SMP Negeri 1 Kendal

BOSP management reporting at SMP Negeri 1 Kendal is carried out systematically, documented, and oriented towards the principles of transparency and public accountability. In the context of school financial management, reporting is understood not only as an administrative obligation but also as a control instrument that ensures consistency between planning in the RKAS (School Activity and Budget Plan), activity implementation, and budget realization. This is evident in the integration of planning, implementation, and final report documents, which are compiled hierarchically by the school.

Observations indicate that the preparation of BOSP management reports at SMP Negeri 1 Kendal is based on the principle of alignment between the School Activity and Budget Plan (RKAS) and the actual budget utilization when the BOSP treasurer matches data in the ARKAS with the SPJ. This principle serves as the primary basis for ensuring that every expenditure incurred by the school can be traced and verified against the initial plan. This was explicitly emphasized by the principal, who stated:

> *"Reports must align with the Budget Plan (RKAS) and realization to ensure transparency and accountability. I check using the BOSP technical guidelines checklist."*

This statement demonstrates that report compliance is not merely administrative but is also controlled through an internal verification mechanism based on technical guidelines, thus strengthening accountability for fund use. Furthermore, the treasurer emphasized the importance of data consistency in the financial reporting process. He stated:

> *"Report compliance is maintained through checks between the RKAS, SPJ, and BKU in the ARKAS."*

This demonstrates that report compliance is also supported by the involvement of activity implementers in providing valid and accountable supporting documents. Furthermore, from the perspective of the school committee, as an external oversight body, report compliance is also a crucial concern in ensuring fund use is in accordance with planning. The committee stated:

> *"We check the compliance between the RKAS document and the budget realization report, including details of fund usage and supporting evidence such as receipts, documentation, and activity reports."*

The completeness of documentation in BOSP management reporting at SMP Negeri 1 Kendal is a crucial aspect determining the school's level of accountability and preparedness for both internal and external audits. Observations indicate that document completeness is not only understood as fulfilling formal administrative requirements, but also as part of a financial control system that ensures every transaction and activity has a documented trail that can be accounted for. In practice, the school implements quite strict document completeness standards, encompassing planning, implementation, and financial accountability documents. The treasurer, as the primary actor in financial administration management, emphasized:

> *"Financial reports include the BKU (Basic Financial Report), Cash Ledger, Bank Ledger, and Tax Ledger. They are also supplemented by receipts, notes, documentation, BAST (Basic Financial Report), invoices, and tax evidence."*

This statement demonstrates that the school's BOSP documentation system complies with government financial administration standards, which require complete physical and digital evidence to support every transaction. Furthermore, the principal emphasized the importance of document completeness in the context of accountability and audit readiness. He stated that:

> *"Mandatory documents include cash books, subsidiary ledgers, receipts, notes, documentation, and tax receipts. All of these form the basis for preparing reports and audits."*

Transparency in BOSP management reporting at SMP Negeri 1 Kendal is an important principle that demonstrates openness of information to all stakeholders, both internal and external to the school. Transparency is not only defined as the formal submission of reports, but also as an effort to build public trust in the management of education funds through access to clear, understandable, and accountable information. Observations indicate that transparency is achieved through several mechanisms, such as the school's information board. This mechanism demonstrates that the school strives to provide a layered information space according to stakeholder needs. This is reinforced by the principal's statement, which emphasized that transparency is part of the main principle of BOSP management. He stated:

> *"Reports must be in accordance with the RKAS and realization to ensure transparency and accountability."*

This statement demonstrates that transparency cannot be separated from the accuracy of financial data, as information disclosure can only be achieved if the data submitted is valid and verifiable. In addition, the principal also added that transparency is carried out through a structured internal communication mechanism, namely:

> *"Control is carried out through internal deadlines, routine recording, and coordination meetings."*

From the treasurer's perspective, transparency is also supported by the disclosure of systematically documented financial information. He stated:

> *"Transparency is achieved through the school's information board."*

This statement demonstrates that transparency is not only assessed by the availability of information, but also by the method of delivery and accessibility of information to the public. This demonstrates that transparency has a dual function: serving as a form of accountability and as a basis for participatory decision-making. Overall, transparency in BOSP management reporting at SMP Negeri 1 Kendal has been implemented quite well through various mechanisms such as information boards, coordination meetings, and the involvement of the school committee.

The timeliness of BOSP management reporting at SMP Negeri 1 Kendal is an important indicator in assessing administrative discipline and the effectiveness of school financial management. This aspect relates not only to adherence to the reporting schedule set by the government but also reflects the school's ability to manage data, documents, and coordinate between parties appropriately and in a planned manner. Observations indicate that BOSP reporting is conducted periodically according to the established timeframes, namely every quarter and semester. The school implements an internal control system to ensure that all reports are completed within the deadlines set by the education office. This was confirmed by the principal, who stated:

> *"Reports are submitted quarterly (June and December) with internal deadlines, regular record-keeping, and coordination meetings. Reports must align with the school's budget (RKAS) and actual results to ensure transparency and accountability."*

This statement demonstrates that punctuality is not solely dependent on external deadlines but is also controlled through internal school mechanisms such as scheduling, record-keeping, and routine coordination among the BOSP management team. From the treasurer's perspective, punctuality presents a particular challenge because the process of collecting documents from various parties must be carried out in stages. The treasurer stated:

> *"Reports are prepared monthly and quarterly with routine coordination, despite the challenges of document collection."*

Delays in reporting timeliness impact not only administrative aspects but also the level of stakeholder trust in the management of school funds. Furthermore, the treasurer added that despite challenges in document collection, the school continues to strive to maintain punctuality through an internal reminder system and regular coordination among the BOSP team. This demonstrates efforts to mitigate the risk of delays through strengthened internal management.

Oversight of BOSP Use at SMP Negeri 1 Kendal

Oversight of the management of the Educational Unit Operational Assistance (BOSP) at SMP Negeri 1 Kendal is implemented in a multi-layered manner through internal and external oversight mechanisms. In the context of school financial management, oversight is understood not only as an administrative audit of budget use but also as a strategic instrument to ensure integration between planning, implementation, reporting, and program evaluation.

Observations indicate that monitoring is carried out systematically from both administrative and operational perspectives, encompassing checking financial documents, verifying activity implementation, and evaluating the alignment between actual results and plans. In practice, internal monitoring is not merely an administrative formality but has become part of the routine control system carried out by the principal and the BOSP management team. The principal emphasized that:

> *"Supervision is carried out through administrative and operational monitoring, including document review and direct observation of BOSP-funded activities such as learning, infrastructure, procurement of goods and services, and activity honoraria."*

This statement demonstrates that internal monitoring encompasses two main dimensions: the administrative dimension (document-based) and the operational dimension (based on actual activities in the field). Thus, supervision does not stop at document completeness but also directly impacts program implementation within the school environment. Furthermore, the principal explained that monitoring is conducted regularly and in a structured manner to ensure budget implementation aligns with the RKAS (Regional Budget Plan and Budget Plan).

> *"I ensure that every activity complies with the RKAS through monthly detailed printouts. If there are any discrepancies, clarification is sought from the activity implementer, and if necessary, budget adjustments are made in the ARKAS system in accordance with the technical guidelines."*

This reflects the existence of an internal control system that is quite adaptive to the dynamic needs of the school. From a coordinating perspective, the vice principal for curriculum added that internal monitoring is not solely the responsibility of the principal, but involves various elements within the school management structure:

> *"Monitoring is carried out across various aspects, such as learning activities, assessments, teacher development, and literacy and numeracy programs, involving the principal, vice principal for curriculum, treasurer, teachers, and even coordination with the education office."*

This statement demonstrates that internal supervision is collaborative and participatory, with each element playing a role in ensuring the implementation of the BOSP program. Thus, monitoring is not merely hierarchical but also team-based. Furthermore, the involvement of various parties in monitoring strengthens the school's internal social control function, as every BOSP-funded activity can be monitored from various perspectives, including academic, administrative, and managerial. In addition to the internal supervision conducted routinely by the school, SMP Negeri 1 Kendal also receives external oversight through audit mechanisms conducted by official government agencies.

Observations indicate that external audits are conducted periodically by the Regional Inspectorate and the Supreme Audit Agency (BPK) as independent supervisory bodies. This audit process includes examining financial documents, verifying accountability reports, and assessing the conformity of budget realization with the established RKAS (Regional Budget and Work Plan). In its implementation, external audits not only focus on administrative aspects but also assess the level of school compliance with the BOSP technical guidelines (juknis) and the principles of transparency and accountability in the use of education funds. The vice principal for curriculum explained that:

> *"Audit is conducted by the Inspectorate and the Supreme Audit Agency (BPK), with key findings typically being incomplete documentation, administrative discrepancies, or a lack of supporting evidence in the financial statements."*

Furthermore, the principal emphasized that audit results do not stop with the inspection process, but are an important part of the oversight cycle that must be followed up by the school:

> *"Audit is conducted by the Inspectorate and the Supreme Audit Agency (BPK), and the findings are then conveyed to the school for follow-up through evaluation meetings and administrative improvements, as well as implementation in the field."*

This demonstrates that external audits serve as an instrument for strengthening the school's financial administration system, particularly in enhancing the accuracy and discipline of document management. Overall, external audits at SMP Negeri 1 Kendal serve not only as a formal audit mechanism but also as a quality control instrument for BOSP management. The audit results submitted by the Inspectorate and the Supreme Audit Agency (BPK) serve as an important basis for the school to make administrative improvements, increase regulatory compliance, and strengthen a more accountable and transparent financial management system.

Following up on monitoring results is a crucial stage in the Operational Assistance for Education Units (BOSP) management cycle. This is where the school responds concretely to the results of internal monitoring and external audits. This stage not only serves as a corrective mechanism but also demonstrates the school's commitment to continuously improving the quality of financial management.

Observations indicate that every finding from the monitoring process, whether from internal monitoring or external audits, is followed up through several systematic steps, such as document revision, data clarification, and coordination among the BOSP management team. This process demonstrates that follow-up is not incidental but rather part of the work procedures inherent in the school's BOSP management system. From an administrative perspective, the treasurer explained that the most frequent follow-up is focused on the completeness and accuracy of financial documents. He stated:

> *"Follow-up is carried out through document revisions with the BOSP team, such as completing notes, signatures, BAST, and other supporting evidence that are still not in accordance with the technical guidelines."*

The principal also emphasized that follow-up is not limited to administrative improvements, but also encompasses broader aspects of program implementation. He explained that:

> *"Findings are resolved through two approaches: short-term administrative, such as document revisions, and long-term improvements through coaching activity implementers and coordination with the education office."*

This quote demonstrates that the school has a dual approach to follow-up: a corrective (short-term) approach and a developmental (long-term) approach. This approach reflects an effort not only to meet audit requirements but also to continuously improve the quality of governance. This demonstrates that follow-up is not merely reactive to findings but also analytical, namely by evaluating gaps in program implementation.

DISCUSSION

BOSP Planning at SMP Negeri 1 Kendal

Research results indicate that the BOSP management planning process at SMP Negeri 1 Kendal has been implemented systematically and structured, starting with needs identification, problem analysis, target setting, and the preparation of the RKAS (Work Plan and Budget) as the primary budget document. This pattern conceptually reflects the rational planning model, which emphasizes the stages of needs assessment, goal setting, and resource allocation (Terry, 2021). In the context of educational management, these stages are an integral part of the planning function, ensuring integration between programs, budgets, and educational objectives (Mahmuda, 2023).

Planning at SMP Negeri 1 Kendal is not only technocratic but also demonstrates a contextual and data driven dimension. The use of the Education Report as the basis for needs analysis indicates a shift toward evidence based planning and data driven decision making, which modern management literature believes can improve the accuracy of policy interventions (Piliang et al., 2024). Thus, normatively, this practice has moved beyond mere administrative planning to evidence based planning. The involvement of the principal, vice principal, treasurer, teachers, the BOSP team, and the school committee demonstrates a participatory approach. From a school-based management perspective, stakeholder participation is a key element in improving decision quality, policy effectiveness, and social legitimacy (Caldwell and Spinks, 2023).

Stakeholder participation remains procedural, not substantive. School committee involvement tends to be limited to the RKAS approval stage rather than the deliberative process of exploring policy alternatives. This phenomenon aligns with (Bray's, 2020) findings, which state that participation in school-based management practices in developing countries is often tokenistic, rather than transformative. This implies that participation does not fully function as a checks and balances mechanism, but rather serves as an institutional formality.

Planning also faces structural limitations in the form of an imbalance between high demand and limited resource availability, particularly in accommodating the needs of the KKO program. From the perspective of educational planning theory, this condition reflects a resource constraint problem (UNESCO, 2025), which forces organizations to prioritize within limited conditions. Schools' responses through program prioritization can be explained through the concept of bounded rationality (Simon), where decisions are not optimal, but are adequate within limited information and resources. This finding aligns with (Ainun, Mubarok, and Jumrianah, 2025), who emphasized that budget constraints and administrative complexity are the main challenges in BOSP management.

However, this prioritization strategy tends to be reactive and defensive, rather than proactive and strategic. Schools focus more on allocating limited resources than expanding resource capacity. This contrasts with the concept of strategic financial planning, which emphasizes the importance of diversifying funding sources, cross-sector collaboration, and financing innovation (Harbes et al., 2024). Furthermore, planning orientation remains predominantly output oriented, not fully outcome oriented. The RKAS (Work Plan and Budget) emphasizes activity lists and budget allocations, without integrating measurable performance indicators. From a performance based planning perspective (Poister, 2020), planning should not only address "what was done" but also "what impact was achieved." The absence of outcome indicators weakens the link between programs, budgets, and improving learning quality. This finding is consistent with (Irwanzi et al, 2025), who assert that without performance indicators, planning tends to be administrative in nature and difficult to evaluate substantively.

On the other hand, the use of digital systems such as ARKAS demonstrates the implementation of e-governance principles that enhance transparency, standardization, and accountability in planning (Irwanzi et al., 2025). This system strengthens consistency between planning and reporting and minimizes the potential for administrative irregularities. This finding is also relevant to the concept of School Based Management (SBM) proposed by (Mulyasa, 2021). Mulyasa emphasized that educational planning must be participatory, based on real needs, and reflect school autonomy in decision-making. Practices at SMP Negeri 1 Kendal demonstrate that SBM principles have been structurally adopted through the involvement of various actors and the use of data in planning.

BOSP planning at SMP Negeri 1 Kendal can be categorized as rational, participatory, and data driven, yet adaptive within limitations. Although it meets the basic principles of educational management, planning is still in the transition stage toward performance based strategic planning and collaborative financing. Fundamental weaknesses identified include a lack of performance based planning, substantive participation, dependence on a single funding source, and limited flexibility due to regulations and digitalization. Thus, a transformation of planning is needed from an administrative approach to a strategic approach that is performance oriented, collaborative and innovative in financing, and able to accommodate the contextual needs of schools so that BOSP management truly contributes to improving the quality of education in a sustainable manner.

Implementation of the BOSP Program at SMP Negeri 1 Kendal

The implementation of the BOSP program at SMP Negeri 1 Kendal demonstrates a structural dualism of needs between regular classes and the Special Sports Class (KKO) program. Regular classes tend to have standard, routine, and relatively stable needs, while the KKO program has specific, intensive needs, and is oriented toward achieving sports achievements, requiring more complex resource support. This dualism is not merely a technical difference, but reflects a fundamental tension between the uniform design of funding policies and the heterogeneous reality of implementation at the educational unit level.

From the perspective of policy implementation theory, this situation clearly reflects a policy practice gap (Pressman and Wildavsky, 2024), namely the mismatch between the uniform policy design and the contextual needs of implementation. BOSP, as a national policy instrument, is designed with the assumption of relatively homogeneous school needs. Consequently, when faced with schools with special characteristics such as KKO, a functional mismatch occurs. In other words, a "one-size-fits-all" policy approach is unable to accommodate the differentiated needs that emerge in practice.

In regular classes, BOSP utilization follows a relatively stable and predictable pattern. This aligns with the concept of basic service provision (Levin and McEwan, 2021), where education funding is directed toward ensuring basic services such as learning activities, school operations, and infrastructure maintenance. This stability demonstrates that, normatively, the BOSP policy design is quite effective in supporting the basic functions of education.

However, in the KKO program, the complexity of needs, including the procurement of specialized sports equipment, ongoing athlete development, competition costs, and intensive training requirements, indicates that KKO falls within the spectrum of specialized educational services, requiring a more flexible and needs-based financing approach (Levin and McEwan, 2021). The implementation of fund use is also influenced by pressures from a compliance-based oversight system. From the perspective of Weberian bureaucracy theory, this condition reflects the emergence of risk-averse behavior (Weber, 2022), where policy implementers tend to be cautious and defensive in using funds to avoid audit findings. As a result, room for innovation is limited, and fund management tends to avoid risks rather than optimize opportunities.

From a national education management perspective, this situation can be analyzed through (Mulyasa's, 2021) theory, which asserts that program implementation within the School Based Management (SBM) framework must optimize the use of school resources, provide flexibility in program management, adapt policies to the real needs of students, and be oriented towards improving the overall quality of education. However, research findings indicate that the principle of flexibility emphasized by Mulyasa has not been fully realized. While schools have room for adaptation in technical implementation, this space is still constrained by rigid regulations and technical guidelines. As a result, schools' autonomy in developing flagship programs such as the Student Learning Center (KKO) is limited.

Furthermore, (Mulyasa, 2021) also emphasized that the effectiveness of educational program implementation should be measured based on student quality and learning outcomes. However, in practice at SMP Negeri 1 Kendal, the implementation of BOSP is still dominated by a compliance orientation, namely adherence to administrative regulations. This indicates that implementation is not fully oriented towards educational outcomes, but rather remains mired in an administrative approach. These findings strengthen the argument that education financing policies, particularly BOSP, need to shift from a uniform policy approach to a differentiated and contextual policy, which can accommodate the diverse characteristics of schools. Without policy differentiation, special programs such as KKO will continue to be in a subordinate position, so that their development potential cannot be optimally maximized.

BOSP Financial Reporting at SMP Negeri 1 Kendal

Research results indicate that BOSP reporting and administration at SMP Negeri 1 Kendal have been carried out administratively with a high level of order. This is reflected in the completeness of documents, the timeliness of reporting, the consistency between the RKAS, SPJ, and BKU, and the utilization of the ARKAS digital system throughout the financial recording and reporting process. This condition clearly reflects strong administrative and financial accountability, as stated by (Bovens, 2022), who stated that public sector accountability is generally realized through compliance with administrative procedures and the ability to maintain auditable financial accountability.

The use of ARKAS as a digital system also strengthens the integration between planning, implementation, and reporting, thereby minimizing the potential for administrative errors and irregularities. This finding is further supported by the findings of (Harmain et al, 2025), who stated that digitizing BOSP reporting can improve financial management discipline, transparency, and the administrative capacity of school administrators. Therefore, from a regulatory perspective, BOSP reporting at SMP Negeri 1 Kendal can be categorized as procedurally accountable.

However, upon closer and more critical analysis, the reporting is still dominated by a compliance accountability approach (Behn, 2021), namely accountability oriented toward compliance with regulations. The primary focus of reporting is on the compliance of fund use with technical guidelines, the completeness of transaction evidence, and the appropriateness of reporting formats. In the context of SMP Negeri 1 Kendal, the performance accountability dimension remains relatively weak. This is due to the lack of integration of measurable performance indicators into the BOSP reporting system. The reports prepared are still administratively descriptive and fail to systematically link budget use to improvements in learning quality, literacy and numeracy achievements, and the success of special programs such as KKO.

This finding aligns with research by (Irwanzi et al. 2025), which asserts that without clear performance indicators, educational financial reporting loses its strategic function as a tool for policy evaluation and improving educational quality. Mulyasa, (2021) emphasizes that within the School Based Management (SBM) framework, accountability is not merely administrative but must also be oriented toward educational quality and outcomes. This means that school financial management and reporting must demonstrate a tangible contribution to improving the quality of the learning process and student learning outcomes.

BOSP reporting at SMP Negeri 1 Kendal still places greater emphasis on administrative accountability than on accountability for educational performance. This indicates that the implementation of accountability principles in SBM remains formal and has not yet reached a substantive, quality-oriented level. Furthermore, when viewed from the dimension of accountability relations, reporting is still dominated by upward accountability (Ackerman, 2025), namely accountability to the government as the funder. This is evident in the reporting orientation, which is directed at meeting the needs of bureaucratic audits, inspections, and evaluations. Conversely, downward accountability, namely accountability to the community (parents, school committees, and the public), has not yet developed optimally. This is indicated by the minimal publication of reports to the public, limited access to information for external stakeholders, and suboptimal public involvement in the evaluation of fund use.

According to (Ackerman, 2025), a balance between upward and downward accountability is a crucial prerequisite for realizing democratic public governance. This imbalance causes transparency at SMP Negeri 1 Kendal to remain internal-bureaucratic, rather than public participatory, thus limiting social control over the management of education funds. In practice, information related to the use of the BOSP at SMP Negeri 1 Kendal has not been fully presented in a format that is easily understood and utilized by the public. As a result, transparency has not been able to encourage active public participation in monitoring and evaluation.

Furthermore, the use of digital systems such as ARKAS does strengthen the standardization and efficiency of reporting, as explained in the concept of e-governance (Heeks, 2026). However, on the other hand, this system also gives rise to the phenomenon of administrative rigidity, namely a condition where reporting becomes highly technical, structured, and based on standard formats. This results in reports that tend to be fragmented, lack contextual narratives, and are less reflective of program achievements. This finding is further supported by (Nuraisyah, 2025), who stated that although BOSP reporting complies with regulations, there are still limitations in directly linking the use of funds to improvements in learning quality.

In the context of the KKO program, the weaknesses of performance-based reporting are becoming increasingly crucial. The specific, achievement-oriented KKO program should have clear indicators of success, such as competition achievements, improved athletic ability, and integration between academic and non-academic achievements. Therefore, a transformation of the BOSP reporting system is needed, including the integration of performance indicators into the RKAS (Work Plan and Budget) and reports, strengthening outcome- and impact-based evaluation, developing participatory public transparency, and reorienting accountability from administrative to substantive (educational quality). This transformation is crucial so that reporting becomes not merely a tool for administrative legitimacy but truly functions as a strategic instrument for continuously improving educational quality.

Oversight of BOSP Use at SMP Negeri 1 Kendal

Empirically, oversight of BOSP use at SMP Negeri 1 Kendal demonstrates the existence of a multi-layered control system involving internal school elements, the school committee, and external institutions such as the Education Office, the Inspectorate, and the Supreme Audit Agency (BPK). This pattern reflects the application of the principle of checks and balances in public financial management, as emphasized in the good governance framework. The presence of these various supervisory actors not only serves as a control mechanism but also contributes to strengthening legitimacy and trust in the management of education funds at the educational unit level.

This finding is consistent with the research of (Hariamin et al, 2025), which asserted that multi-stakeholder involvement in BOSP oversight can improve budget discipline and transparency in school fund management. This indicates that oversight practices remain within a traditional audit framework and have not yet evolved into performance auditing, which evaluates the effectiveness, efficiency, and impact of budget use. Consequently, oversight tends to function as an administrative control tool, rather than as a means of organizational learning or performance improvement. In other words, oversight successfully ensures that procedures are implemented correctly, but fails to measure whether policy objectives have been optimally achieved. In this context, supervision has not fully fulfilled its strategic function as stated by (Mulyasa, 2021), who emphasized that supervision in educational management should not only be a control measure but also a tool for continuous quality improvement.

From a transparency perspective, supervision has encouraged information disclosure, particularly through administrative reports and financial documentation. However, the transparency achieved remains procedural and administrative in nature, falling short of substantive transparency. According to (Ghufron, 2025), effective transparency must meet three main criteria: understandability, relevance to stakeholder needs, and actionable transparency. In the context of SMP Negeri 1 Kendal, information related to the use of the BOSP (Board of Trustees) has not been fully presented in a format that is easily accessible and understandable to the public, thus failing to encourage active community participation in the supervision process.

This lack of transparency directly correlates with the weak participation dimension. School committee involvement in oversight practices tends to be symbolic, such as meeting attendance or administrative approval, without substantive involvement in program evaluation. In terms of effectiveness, oversight remains oriented toward administrative aspects such as document completeness and procedural compliance, while outcomes and impact have not been the primary focus. This indicates a gap between administrative monitoring and performance evaluation. In the modern public management paradigm, oversight should function not only as a control mechanism but also as a performance improvement tool capable of identifying program weaknesses, providing strategic feedback, and encouraging continuous improvement.

Furthermore, in terms of responsiveness, oversight at SMP Negeri 1 Kendal is quite good at responding to emerging findings. However, this response is still reactive, occurring after problems arise, rather than preventively. From a good governance perspective, ideal oversight should be risk based, capable of anticipating potential deviations before they occur. The KKO program, with its unique characteristics, should be evaluated not only in terms of administrative compliance but also in terms of coaching effectiveness, achievement, and program sustainability. Thus, the supervision of BOSP use at SMP Negeri 1 Kendal demonstrates a dual character: strong structural and procedural aspects, but weak performance and impact. This condition confirms that the supervision practice is still at the procedural good governance stage, not yet substantive good governance.

CONCLUSION

The management of the School Operational Assistance Program (BOSP) at SMP Negeri 1 Kendal demonstrates that the principles of planning, implementation, reporting, and oversight have generally been carried out in accordance with prevailing regulations and governance standards. Planning has been conducted systematically and based on identified needs, while implementation, reporting, and oversight have reflected accountability and compliance with administrative requirements. This indicates that BOSP has functioned effectively as a financial instrument to support the continuity of basic educational services.

However, the findings reveal that BOSP management is still predominantly characterized by a compliance-oriented paradigm. In the planning stage, stakeholder participation tends to be procedural rather than substantive, and budget preparation remains focused on outputs rather than measurable outcomes. During implementation, the dual demands between regular educational services and the specific needs of the KKO program create structural funding limitations that cannot be fully accommodated by the existing BOSP allocation framework. Consequently, the school relies on compensatory budget prioritization strategies, which reduce opportunities for innovation and program development.

Similarly, financial reporting and oversight have successfully ensured administrative and financial accountability but have not yet evolved into performance-based accountability mechanisms capable of measuring the educational impact of BOSP utilization. Oversight practices remain concentrated on compliance control, while public participation and transparency have not fully reached a level that promotes meaningful stakeholder engagement. These conditions indicate that the effectiveness of BOSP management should not only be assessed through regulatory compliance but also through its contribution to educational quality improvement and institutional performance.

This study contributes conceptually by demonstrating that effective BOSP management in schools with specialized educational programs requires a transition from compliance-based governance toward performance-based governance. The findings suggest that accountability, participation, transparency, and budgeting mechanisms should be integrated with outcome-oriented performance indicators to ensure that educational funding not only fulfills administrative requirements but also supports sustainable educational quality improvement. Therefore, a performance-oriented BOSP management model is proposed as an alternative approach for schools implementing special excellence programs such as KKO.

Future research is recommended to examine the implementation of performance-based BOSP management models in different school contexts, compare funding effectiveness between regular and specialized educational programs, and explore alternative financing strategies that can complement BOSP in supporting school innovation and educational excellence programs.

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AUTHOR CONTRIBUTION STATEMENT

RS was responsible for the study design, data collection and analysis, and manuscript writing. N contributed to the development of the research instruments, data analysis, and manuscript revision. M was involved in the development of the research concept, oversight of the overall research process, and final revision of the manuscript.

AI DISCLOSURE STATEMENT

The authors declare that this research was conceived, researched, written, and edited without the aid of artificial intelligence (AI) techniques.

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