

## **BOS FUND MANAGEMENT STRATEGY IN FACING THE INDUSTRIAL REVOLUTION 4.0**

**Irfan Maulana Sidik \*<sup>1</sup>**

UPTD SDN 1 Eretan Wetan

Email : [Whefan31@gmail.com](mailto:Whefan31@gmail.com)

**Rais Hidayat**

Pakuan University

Email : [rais72rais@gmail.com](mailto:rais72rais@gmail.com)

**Widanengsih Fujiastuti**

UPTD SDN 4 Gabuswetan

Email : [Weitha.fuji31@gmail.com](mailto:Weitha.fuji31@gmail.com)

### **ABSTRACT**

Improving the quality of education is an important priority in national development, therefore encouragement from the central and local governments is needed to take concrete actions in realizing a better and quality education system. The government provides tuition assistance for schools, namely in the form of School Operational Assistance Funds (BOS) With 4 strategies, school organization institutions can maximize the process of using BOS funds so that it is more effective with effective strategies in managing BOS funds in schools: 1) Efficient and careful planning, 2) Allocation of budgets in accordance with the rules 3) the use of BOS funds, 4) Good bookkeeping of BOS funds so that they can be accounted for. Along with developments in the industrial revolution era, school institutions can improve to develop effective strategies in facing the industrial revolution era by: The use of technology (ICT) in the process of making BOS reports through the ARKAS, SIMDA and SIPDA applications, digital education, for example by maximizing the use of BOS funds for the benefit of digital development potential in the process of improving the quality of learning in order to compete and survive in the era industry 4.0, digital skills development The use of BOS can be maximized through digital literacy activities, seminars and workshops, collaborating with the industry to gain support in the learning process, and conducting innovative funding such as: development of digital labs, digital libraries, and digital-based schools

**Keywords:** Strategy, BOS and Erea Industrial Revolution 4.0.

### **INTRODUCTION**

Improving the quality of education is an important priority in national development, therefore encouragement from the central and local governments is needed to take concrete actions in realizing a better and quality education system. The government provides tuition assistance for schools, namely in the form of School

---

<sup>1</sup> Correspondence author.

Operational Assistance Funds (BOS) which are useful for financing all education unit operations based on the structure and components of the use of BOS funds. (saifrizal & yusuf yafitzam, 2023)

The government through the School Operational Assistance (BOS) fund which is an implementation of Law Number 20 of 2003 concerning the National Education System states that basic education must be followed by every citizen aged 7 to 15 years. Compulsory education in basic education is free and free of charge because its implementation is guaranteed by the Government and local governments, as well as the community because it is the responsibility of the state as stipulated in law (Peraturan Kementerian Pendidikan, 2022).

School operational assistance funds are funds used primarily to fund non-secondary education expenditures for primary and secondary education units as implementers of compulsory education programs and it may be possible to fund several other activities in accordance with the provisions of laws and regulations. The funds are allocated to help the operational expenditure needs of all students in primary and secondary education units.(Bantuan & Sekolah, 2020).

The School Operational Assistance Fund (BOS) is a government program that aims to provide financial support to schools in Indonesia. BOS funds are provided by the central government and allocated to schools across Indonesia through local governments.

The main objective of the BOS fund is to improve access, equity, and quality of education in Indonesia. The fund is intended to assist schools in meeting their operational needs, including the purchase of textbooks, educational facilities, teacher training, student assistance, and various activities that support the learning process. (Mogot, 2023) The BOS Fund is managed by individual schools with the help of school committees and through mechanisms established by the government. The use of BOS funds must be in accordance with established guidelines and reported transparently to local governments and communities. The government periodically evaluates the BOS fund program to ensure its effectiveness and efficiency in achieving national education goals. The BOS Fund is one of the important instruments in efforts to improve access and quality of education in Indonesia. (Nugraha et al., 2023)

According to (Permendikbudristek, 2022) School Operational Assistance (BOS) is a government program which is basically for the provision of funding for non-personnel operating costs for basic education units as the implementation of compulsory education programs and there are 13 components in the use of BOS funds: 1) Acceptance of students, 2) Library development, 3) Implementation of learning and extracurricular activities, 4) Implementation of assessment and evaluation of learning, 5) implementation of school activity administration, 6) Professional development of teachers and education staff, 7) Financing of power and service subscriptions, 8) Maintenance of facilities and infrastructure, 9) provision of multimedia learning tools,

10) Implementation of skills competency improvement activities, 11) implementation of activities to support the absorption of graduates, and 12) Payment of honors.

Financial management of School Operational Assistance (BOS) funds is an important responsibility for schools and school committees to ensure that the funds are used efficiently, transparently, and accountably. School Financial Management needs to be managed properly. School financial management is important to do so that the funds obtained can be used effectively and efficiently (Fitri, 2023). According to Hasibuan in (Fitri, 2023) explained that management or management is the art and art of regulating the process of utilizing human resources and other resources effectively and efficiently to achieve a certain goal. Good school financial management can be done using: the principles of separation of duties, planning, bookkeeping of every transaction, reporting and supervision.

One of the factors that influence the success of the BOS program is the management of funds and all resources in the BOS program. The importance of managing BOS funds is that good management will be able to help achieve the goals of the BOS program effectively and efficiently in the face of the industrial revolution 4.0

In facing the Industrial Revolution 4.0, the management of School Operational Assistance (BOS) funds needs to be adjusted to technological developments and related industry trends. Here are some strategies that can be considered in managing BOS funds in the era of the Industrial Revolution 4.0:

1. Use of Technology: Utilize information and communication technology (ICT) to increase efficiency and transparency in BOS fund management. Use school management information systems or financial apps to monitor the use of funds in real-time and create accurate financial reports.
2. Digital Education: BOS funds can be allocated for the purchase of digital devices and content that support digital education. For example, investments in the purchase of computer or tablet devices for students, internet access, and educational software licenses.
3. Skills Development: BOS funds can be used to train teachers and school staff in the face of the changes brought about by the Industrial Revolution 4.0. Provide training on the use of technology in learning, digital skills development, and technology integration in the curriculum.
4. Industry Collaboration: Collaborate with technology companies and related industries to support the management of BOS funds and improve school access to advanced technology. For example, companies can donate devices or provide training programs for teachers and students.
5. Innovative Funding: : In addition to using BOS funds for conventional needs, consider supporting innovative projects that integrate technology into learning. For example, the development of virtual laboratories, the procurement of augmented reality or virtual reality learning devices, or digital skills development programs for students.

Financial management of BOS funds in education is the main foundation for the development of a school in facing challenges in the era of the industrial revolution 4.0. The Industrial Revolution 4.0 era brings paradigmatic changes in all aspects of life, including BOS management (Lubis, 2020). This era was marked by the integration of advanced technologies in various sectors, which drove a profound transformation. In this context, it is important for schools to make strategies in order to deal with industry 4.0 revolution. (Susanti et al., 2021).

## **RESEARCH METHODS**

This research method is qualitatively descriptive using literature review which will be carried out through a series of systematic steps to describe in detail and thoroughly the effective BOS Management Strategy in facing the industrial revolution era 4.0 (Adlini et al., 2022). This research will identify a collection of relevant literature from various sources, such as scientific journals, books, and current research reports. The selection of literature will be based on inclusion criteria, namely literature that specifically discusses the strategy of BOS management and the era of the industrial revolution 4.0

Conduct an in-depth analysis of the main ideas contained in the literature. At this stage, the focus will be given on effective boss fund management strategies in order to face the industrial revolution era. The key findings of this review literature will be analyzed and presented descriptively (Ridwan et al., 2021).

Taking into account the variety of approaches and strategic practices of BOS management in various educational institutions allows a broader understanding of this phenomenon. By detailing the concepts emerging from the review literature, this study will develop a systematic descriptive framework and provide a theoretical basis for further understanding of effective boss management strategies in facing the industrial revolution era 4.0 (Sidik et al., 2024). Thus, this method will contribute significantly to the understanding of the role and challenges of BOS management in facing the dynamics of the contemporary education era. (Sidik et al., 2024)

## **RESEARCH RESULTS**

### **Effective BOS Fund Management Strategy**

A strategy is a purposeful plan to achieve a specific goal. It involves careful thinking about the steps to be taken, the resources required, the risks that may be faced, and ways to manage all those elements in order to achieve the desired results. Strategy helps us plan the best steps to achieve the desired results in the most efficient and effective way.

The strategy carried out in affective BOS management is by planning in advance and collaborating with all stakeholders in the organizational environment, namely: School Committee, School Principal, School Treasurer and educators and education

staff. (Tanggapan et al., 2021)., here are 4 effective strategies in managing BOS funds in schools: 1) Planning, , 2) Allocating budgets, 3) using BOS funds, 4) Bookkeeping BOS funds.(Response et al., 2021).

1. Planning: planning of BOS funds is carried out by the principal, BOS treasurer and teacher assemblies in schools. The matters discussed in planning the BOS program include purchasing for learning media, determining the targets that must be purchased, and making a schedule of activities for the implementation of learning media procurement. The planning of the BOS program carried out by the principal together with the school BOS management team consists of two main activities, namely identifying school needs and preparing a School Budget Plan (RAPBS) and School Budget Work Plan (RKAS)
2. Budget allocation: Budget procurement is a stage carried out when determined at the beginning of learning through budget planning by dividing into 13 components: 1) Student acceptance, 2) Library development, 3) Implementation of learning and extracurricular activities, 4) Implementation of assessment and evaluation of learning, 5) implementation of school activity administration, 6) Professional development of teachers and education staff, 7) Financing Subscription of resources and services, 8) Maintenance of facilities and infrastructure, 9) provision of multimedia learning tools, 10) Implementation of skills competency improvement activities, 11) Implementation of activities in supporting the absorption of graduates, and 12) Payment of honors. (Bantuan & Sekolah, 2020)
3. Budget allocation: Budget procurement is a stage carried out when determined at the beginning of learning through budget planning by dividing into 13 components: 1) Library development examples are: purchasing textbooks, increasing the competence of library staff, maintaining books and purchasing reading books, 2) PPDB activities for example: doubling PPDB, purchasing ATK PPDB etc., 3) Learning and extracurricular activities For example: financing extracurricular activities, financing competitions 4) Implementation of assessment and evaluation of learning for example: Photocopying, transpot supervisors and making questions 5) the implementation of administration of school activities is the purchase of ATK, the cost of preparing CTR for WEB development etc. 6) Professional development of teachers and education personnel is the implementation of seminar registration, transpot workshops on educator and educational competency development 7) Financing power and service subscriptions e.g. Internet payments, Electricity payments and Water subscription payments 8) Maintenance of facilities and infrastructure for example Light improvement of classrooms, maintenance of classrooms, repair of teacher and principal rooms and repair of bathrooms and libraries, 9) provision of multimedia learning tools for example the purchase of printers, laptops, computers and infocus 10) Implementation of skills competency improvement activities, 11)

implementation of activities to support absorption graduates, and 12) Payment of honors.

4. BOS fund bookkeeping: School expenditures and financial income are recorded in several books, namely the annual cash assistant book, general cash book, bank book and tax book. The recording was made as proof of responsibility. The school's financial recording process includes its storage and receipt, use and accountability.

With the existence of 4 strategies, school organizations can maximize the process of using BOS funds so that it is more effective with careful planning, with the use of funds according to the rules and with bookkeeping in accordance with the standards determined in the Ministry of Education and Culture so that school institutions can be more effective in managing BOS funds

#### **Effective BOS Fund Management Strategy in facing the industrial revolution 4.0**

One of the factors that influence the success of the BOS program is the management of funds and all resources in the BOS program. The importance of managing BOS funds is that good management will be able to help achieve the goals of the BOS program effectively and efficiently in facing the industrial revolution 4.0 (Sjioen & Ludji, 2020)

In facing the Industrial Revolution 4.0, the management of School Operational Assistance (BOS) funds needs to be adjusted to technological developments and related industry trends. Here are some strategies that can be considered in managing BOS funds in the era of the Industrial Revolution 4.0:

1. Use of Technology: Utilize information and communication technology (ICT) to increase efficiency and transparency in BOS fund management. Use school management information systems or financial apps to monitor the use of funds in real-time and create accurate financial reports. Here are some uses of BOS effectiveness in facing the industrial revolution:
  - a. Use of the ARKAS Application: In this case, the use of BOS reporting is followed by using the ARKAS Application where in the ARKAS application the school institution together with the BOS management team inputs starting from Making a School Budget Work Plan (RKAS), administering BOS reporting, printing BOS exposure and paying BOS taxes. However, there are still many schools that have not maximized BOS reporting with ARKAS so that it has an impact on the process of disbursing BOS funds, so schools must be able to develop the BOS TEAM in order to maximize the potential that exists in the institution. (Wulandari & Putri, 2022)
  - b. SIMDA Application: Application to improve financial accountability and performance of local governments, since 2003, the Deputy Supervision for Regional Financial Administration has developed a Regional Management Information System (SIMDA). The objectives of developing this Regional

Management Information System Application Program are: 1. Assist local governments to build and use financial and performance information systems for good governance including transaction control and adequate information. 2. The Simda application is developed is generic/shared or can be used by all local governments so that local governments do not need to develop similar applications with relatively high resources, 3. Provide an integrated *database* on conditions in the region both from the aspects of finance, regional assets, regional performance, staffing/regional apparatus and public services that can be used for performance assessment of local government agencies, 4. Produce comprehensive, precise and accurate information to local government management. This information can be used as material for making decisions for all stakeholders, 5. Preparing local officials to achieve a better level of mastery and utilization of information technology, 6. Strengthening the base of local governments in implementing regional autonomy.

- c. SIPDA application is a Regional Development Information System (SIPDA) is one of the important tools in supporting the implementation of development in the regions, especially in terms of the availability of valid data for development planning analysis and mapping.
2. Digital Education: BOS Fund budgets can actually be allocated for the purchase of digital devices and content that support digital education. To support the effective organization of school institutions in facing the era of the industrial revolution 4.0, the maximization of the use of BOS funds must be integrated with digital systems to support the competitiveness of school institutions For example, investment in the purchase of computer or tablet devices for students, internet access, and educational software licenses.
3. Skills Development: BOS funds can be used to train teachers and school staff in the face of the changes brought about by the Industrial Revolution 4.0. Provide training on the use of technology in learning, digital skills development, and technology integration in the curriculum.
4. Industry Collaboration: Collaborate with technology companies and related industries to support the management of BOS funds and improve school access to advanced technology. For example, companies can donate devices or provide training programs for teachers and students.
5. Innovative Funding: : In addition to using BOS funds for conventional needs, consider supporting innovative projects that integrate technology into learning. For example, the development of virtual laboratories, the procurement of augmented reality or virtual reality learning devices, or digital skills development programs for students.

Along with developments in the industrial revolution era, school institutions can improve to develop effective strategies in facing the industrial revolution era by: The

use of technology (ICT) in the process of making BOS reports through the ARKAS, SIMDA and SIPDA applications, digital education, for example by maximizing the use of BOS funds for the benefit of digital development potential in the process of improving the quality of learning in order to compete and survive in the industrial era 4.0, The use of BOS can be maximized through digital literacy activities, seminars and workshops, collaborating with industry to gain support in the learning process, and conducting innovative funding such as: building digital labs, digital libraries, and digital-based schools.

## CONCLUSION

The strategy carried out in affective BOS management is by planning in advance and collaborating with all stakeholders in the organizational environment, namely: School Committee, School Principal, School Treasurer and educators and education staff.

With the existence of 4 strategies of school organizational institutions can maximize the process of using BOS funds so that it is more effective with effective strategies in managing BOS funds in schools: 1) Efficient and mature planning, 2) Allocation of budgets in accordance with the rules 3) use of BOS funds, 4) Good bookkeeping of BOS funds so that they can be accounted for.

Along with developments in the industrial revolution era, school institutions can improve to develop effective strategies in facing the industrial revolution era by: The use of technology (ICT) in the process of making BOS reports through the ARKAS, SIMDA and SIPDA applications, digital education, for example by maximizing the use of BOS funds for the benefit of digital development potential in the process of improving the quality of learning in order to compete and survive in the industrial era 4.0, The use of BOS can be maximized through digital literacy activities, seminars and workshops, collaborating with industry to gain support in the learning process, and conducting innovative funding such as: development of digital labs, digital libraries, and digital-based schools

## BIBLIOGRAPHY

- Adlini, M. N., Dinda, A. H., Yulinda, S., Chotimah, O., & Merliyana, S. J. (2022). Qualitative Research Methods Literature Study. *Edumaspul: Journal of Education*, 6(1), 974–980. <https://doi.org/10.33487/edumaspul.v6i1.3394>
- Aid, L., & School, O. (2020). *View metadata, citation and similar papers at core.ac.uk*. 471–480.
- Fitri, A. (2023). Management of School Operational Assistance Fund (Bos) for Public Elementary Schools, Mandiangin Koto Selayan District, Bukittinggi City. *Journal of Educational Administration*, 2(1), 33–831.
- LUBIS, M. (2020). The Role of Teachers in the Era of Education 4.0. *EDUKA : Journal of Education, Law, and Business*, 4(2), 0–5. <https://doi.org/10.32493/eduka.v4i2.4264>



- Mogot, T. F. (2023). Analysis of Financial Management of School Operational Assistance Funds (BOS) at Sidoarjo Sports State High School (Smanor). *Journal of Accounting Revenue*, 3(2), 98–108. <https://revenue.lppmbinabangsa.id/index.php/home/article/view/132/187>
- Nugraha, A., Hairani, N. K., & Prisila, R. (2023). The strategy of BOS fund managers in improving the quality of quality human resources. *Pema (Journal of Education and Community Service)*, 3(2), 75–80. <https://doi.org/10.56832/pema.v3i2.355>
- Regulation of the Ministry of Education, K. R. and T. R. Indonesia. (2022). *On the Management of School Operational Assistance Fund (BOS) Number 2 of 2022*. 54. <https://www.jogloabang.com/pendidikan/permendikbudristek-2-2022-juknis-pengelolaan-dana-bop-paud-bos-bop-pk>
- Permendikbudristek. (2022). *Permendikbudristek Number 63 of 2022-01\_compressed.pdf*.
- Ridwan, M., AM, S., Ulum, B., & Muhammad, F. (2021). Pentingnya Penerapan Literature Review pada Penelitian Ilmiah. *Jurnal Masohi*, 2(1), 42. <https://doi.org/10.36339/jmas.v2i1.427>
- saifrizal, muhammad, & yusuf yafitzam. (2023). Pengelolaan Keuangan Dana Bos Reguler Dan Akuntabilitas Pelaporan Keuangan Daerah Berdasarkan Permendikbud No. 6 Tahun 2021 Di Kota Lhokseumawe. *Jurnal Cahaya Mandalika*, 6, 1–9. <https://www.ojs.cahayamandalika.com/index.php/JCM/article/view/2172%0Ahttps://www.ojs.cahayamandalika.com/index.php/JCM/article/download/2172/1732>
- Sidik, I. M., Suharyati, H., Fujiastuti, W., Sdn, U., & Weitha, G. (2024). THE IDEALISM OF TEACHERS AS PROFESSIONAL EDUCATORS IN FACING THE ERA OF GLOBALIZATION 4.0. *International Journal of Teaching and Learning (INJOTEL)*, 2(2).
- Sjioen, A. E., & Ludji, S. R. (2020). Analisis Efektivitas Pengelolaan Bantuan Operasional Sekolah (Bos) Pada Sekolah Dasar Negeri Bonipoi 2 Kota Kupang. *Inspirasi Ekonomi : Jurnal Ekonomi Manajemen*, 2(3), 12–18. <https://doi.org/10.32938/jie.v2i3.732>
- Susanti, J. B. O. T. ;, Ritonga, E., Bambang, M., Minardi, B., Akbar, J., & Ritonga, A. S. ; E. (2021). Model Pembelajaran Problem Based-Learning (PBL) dan Media Powerpoint: Teknik dan Strategi Guru Sebagai Agen Pembelajaran dalam Meningkatkan Minat Belajar Peserta Didik. *Jurnal Banua Oge Tadulako*, 1(1), 58–65.
- Tanggapan, O. :, Tampubolon, C., Simanungkalit, K. E., & Humiras, S. B. M. (2021). Strategi Pengelolaan Bantuan Operasional Sekolah Dasar Dalam Mengoptimalkan Media Pembelajaran Di Sd Negeri 173330 Sibuntuon Kecamatan Lintongnihuta Kabupaten Humbang Hasundutan. *JURNAL LITERA: Fakultas Sastra Darma Agung*, 1(2), 2021.
- Wulandari, W., & Putri, N. E. (2022). Optimalisasi pelaksanaan penggunaan ARKAS 3.3 pada pelaporan penggunaan dana BOS sekolah dasar negeri 18 Bungo di Kota Padang. *Jurnal Pendidikan Tambusai*, 6(2), 16572–16580.