

IMPLEMENTATION OF EDUCATIONAL OPERATIONAL ASSISTANCE (BOP) FUND MANAGEMENT IN EDUCATIONAL INSTITUTIONS

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Abstract :

The management of Educational Operational Assistance (BOP) funds plays a crucial role in supporting the sustainability of educational institutions. However, in practice, several schools and educational institutions have not fully implemented proper management functions in managing BOP funds. For instance, some institutions do not conduct systematic budget planning and lack written budget plans that can serve as detailed references for financial management. Consequently, financial expenditures are often conducted incidentally without clear budgeting guidelines. This study aims to analyze the implementation of BOP fund management in educational institutions, particularly in terms of planning, budgeting, implementation, and supervision. This research employs a descriptive qualitative approach. Data were collected through in-depth interviews, observations, and document analysis. The findings indicate that the implementation of BOP fund management has not been carried out optimally in several aspects, including planning, budgeting, implementation, and supervision. Therefore, improvements are required to ensure more effective and accountable financial management. One of the main challenges in BOP fund management is the limited quality of human resources, both in terms of academic qualifications and managerial competencies.

Keywords : Education financing, BOP funds, financial management, educational management

Abstrak :

Pengelolaan dana Bantuan Operasional Pendidikan (BOP) memiliki peran yang sangat penting dalam mendukung keberlangsungan lembaga pendidikan. Namun, dalam praktiknya, beberapa sekolah dan lembaga pendidikan belum sepenuhnya menerapkan fungsi manajemen yang tepat dalam pengelolaan dana BOP. Sebagai contoh, sebagian lembaga tidak melakukan perencanaan anggaran secara sistematis dan tidak memiliki rencana anggaran tertulis yang dapat dijadikan acuan rinci dalam pengelolaan keuangan. Akibatnya, pengeluaran keuangan sering dilakukan secara insidental tanpa pedoman penganggaran yang jelas. Penelitian ini bertujuan untuk menganalisis pelaksanaan pengelolaan dana BOP di lembaga pendidikan, khususnya dalam aspek perencanaan, penganggaran, pelaksanaan, dan pengawasan. Penelitian ini menggunakan pendekatan kualitatif deskriptif. Pengumpulan data dilakukan melalui wawancara mendalam, observasi, dan analisis dokumen. Hasil penelitian menunjukkan bahwa pelaksanaan pengelolaan dana BOP belum berjalan secara optimal pada beberapa aspek, yaitu perencanaan, penganggaran, pelaksanaan, dan pengawasan. Oleh karena itu, diperlukan upaya perbaikan agar pengelolaan keuangan dapat dilakukan secara lebih efektif dan akuntabel. Salah satu tantangan utama dalam pengelolaan dana BOP adalah keterbatasan kualitas sumber daya manusia, baik dari segi kualifikasi akademik maupun kompetensi manajerial.

Kata kunci: pembiayaan pendidikan, dana BOP, manajemen keuangan, manajemen pendidikan.



INTRODUCTION

Education serves as a fundamental foundation for national development. Through a strong and high-quality education system, a nation can prepare its younger generation to become competent human resources capable of competing in the global era. One of the essential components in the implementation of education is educational financing. Adequate financial support is required to facilitate the implementation of school programs, including both curricular and extracurricular activities, and to support the development of educational institutions capable of producing high-quality graduates.

Educational operational costs play a crucial role in the sustainability of educational institutions. Without adequate financial resources, the implementation of educational programs may face significant obstacles. Therefore, educational funding becomes a critical factor in ensuring the effectiveness and sustainability of educational activities within schools.

In the context of education systems, operational assistance programs have become a key strategy for improving educational quality and ensuring equal access to education. Education is recognized as a fundamental right of every individual and serves as a strong foundation for national development. However, achieving equitable, inclusive, and high-quality education remains a major challenge for many countries.

Educational Operational Assistance (BOP) is a form of financial support provided to educational institutions to support their operational activities. This assistance plays a vital role in ensuring the continuity of educational services, including the provision of learning facilities, teaching materials, teacher incentives, and other operational needs.

Despite the importance of BOP funding, several issues remain in its implementation. Problems related to financial management, fund allocation, and supervision often affect the effectiveness of BOP utilization. In many cases, educational institutions lack systematic budget planning and transparent financial management systems.

Another major challenge lies in the inequality of resource distribution and the limited managerial capacity of school administrators. In some cases, financial expenditures are conducted without proper planning or reference to a formal budget document. This condition may reduce the effectiveness of BOP fund utilization in improving educational quality.

Therefore, it is important to analyze how BOP fund management is implemented in educational institutions. This study aims to explore various aspects related to the management of BOP funds, including planning, budgeting, implementation, and supervision. By understanding these aspects, this research is expected to contribute to improving the effectiveness, transparency, and accountability of educational financial management.

RESEARCH METHOD

This study employs a descriptive qualitative research approach.

Qualitative research focuses on understanding social phenomena through descriptive analysis and emphasizes the interpretation of meaning from the participants' perspectives (Adlini, 2022).

The theoretical framework in this study functions as a guide to ensure that the research remains aligned with empirical findings in the field. Additionally, the theoretical framework provides a conceptual basis for analyzing and discussing the research findings.

Data collection was conducted through three primary techniques:

1. In-depth interviews with relevant stakeholders involved in BOP fund management
2. Observations to examine the implementation of financial management practices within educational institutions
3. Document analysis to review financial reports, budgeting documents, and other related administrative records

In qualitative research, the researcher serves as the main research instrument. The researcher directly collects, analyzes, and interprets data obtained from interviews, observations, and documentation.

FINDINGS AND DISCUSSION

Implementation of Educational Operational Assistance (BOP) Fund Management

Operational and personnel financing in educational institutions must be properly managed. Management functions that include planning, organizing, implementation, and supervision must be applied in managing educational costs (Ahmad Mushthofa, 2022). In particular, the management of operational costs is a critical component because effective management of Educational Operational Assistance (BOP) funds can support institutions in achieving their predetermined goals.

Effective financial management is characterized by the proper implementation of management functions. Management is a distinct process consisting of several activities, including planning, organizing, actuating, and controlling, which are carried out to achieve organizational objectives through the effective utilization of human and other available resources (Suprpto, 2009). In implementing BOP fund management, the process includes several stages, namely planning, implementation, and supervision.

Budget Planning of Educational Operational Assistance Funds

Budget planning for Educational Operational Assistance (BOP) funds refers to the process of determining and allocating funds to support various operational activities in the educational process (Ramadhani, 2023). When the Education Office distributes BOP funds to schools, the schools are required to prepare a School Activity and Budget Plan. The preparation of the budget plan includes several components, such as the type of component, type of expenditure, goods or services purchased, quantity, unit, and unit price. Several steps can assist institutions in planning BOP budgets effectively:

1. Identification of Needs

The first step in BOP budget planning is identifying institutional needs. Educational institutions must analyze all operational activities required within the school environment, including facilities, learning equipment, teaching materials, administrative costs, teacher training, and other supporting activities.

2. Cost Estimation

After identifying needs, the next step is estimating the costs associated with each activity. Institutions may conduct consultations with teachers, administrative staff, and school management to obtain realistic cost estimations.

3. Priority Determination

Educational institutions must determine priorities in allocating funds to ensure that the most important activities receive sufficient financial support.

4. Budget Allocation

Budget allocation must be determined based on priorities and the available financial capacity.

5. Evaluation and Monitoring

Budget planning should be flexible and evaluated periodically. Institutions must ensure that financial allocations remain relevant to institutional needs and educational goals.

Budget planning requires collaboration among various stakeholders to ensure that educational needs are fulfilled efficiently and effectively.

Implementation of BOP Budget

The implementation of the Educational Operational Assistance (BOP) budget involves a series of activities to manage and utilize allocated funds effectively and efficiently. During the implementation process, strict financial supervision is required to ensure that expenditures align with the planned budget. Schools must continuously monitor the use of funds and identify any deviations or discrepancies that require corrective action.

If BOP funds are used for purchasing educational equipment, teaching materials, or other resources, effective inventory control must be implemented. Proper documentation, regular inspection of resources, and maintenance of facilities are necessary to ensure optimal utilization.

The successful implementation of BOP budget management also requires collaboration among financial staff, school management, and administrative personnel. Effective communication among these parties is essential to ensure transparency and accountability in financial management.

Components of BOP Fund Utilization

The utilization of BOP funds generally includes several components, such as:

1. New Student Admission Activities

Funding used to support the implementation of new student admission processes.

2. Library Development and Reading Corner Services

Funding allocated to improve library services and promote students' reading interests.

3. **Implementation of Learning and Play Activities**
Funding used to support teaching and learning activities, both technology-based and non-technology-based.
4. **Learning Evaluation and Assessment**
Funding allocated to support educational assessments and evaluations aimed at improving educational quality.
5. **Administrative Activities of Educational Institutions**
Funding used to support institutional administrative needs and strengthen school governance.
6. **Professional Development of Educators and Education Personnel**
Funding allocated to enhance the professional competencies of teachers and education staff through training or participation in learning communities.
7. **Utility and Service Subscriptions**
Funding used to cover operational costs such as electricity, water, internet services, and other utilities.
8. **Maintenance of Educational Facilities and Infrastructure**
Funding used to maintain school buildings, equipment, and other facilities.
9. **Honorarium Payments**
Funding allocated for monthly honorarium payments to teachers or educational personnel who are not part of regular government salary schemes.

In implementing BOP fund expenditures, the principles of effectiveness and efficiency must always be applied. Efficient financial management allows educational institutions to achieve their objectives with minimal financial resources while maintaining optimal outcomes (Rusdiana, 2023).

Supervision and Evaluation of BOP Funds

Supervision and evaluation of Educational Operational Assistance (BOP) funds are essential processes to ensure that allocated funds are used efficiently and in accordance with the established plans. One important step in supervision is the formation of a supervisory team responsible for monitoring the use of BOP funds. This team may consist of:

1. The school principal as the responsible authority
2. The school treasurer
3. One teacher representative
4. One representative from the school committee
5. One representative of parents or guardians

After establishing the supervisory team, regular monitoring of financial transactions must be conducted. Each financial transaction, including payments, procurement of goods, and other expenditures, must be verified to ensure compliance with budget allocations and established procedures. Internal audits should also be conducted regularly to evaluate financial accountability and performance. In addition, external audits by independent parties may be conducted to ensure transparency and accountability.

Supervision reports must be prepared clearly and communicated openly to relevant stakeholders. If irregularities or issues are identified, corrective actions

must be taken immediately. According to Terry's management theory, effective supervision includes:

1. Identifying causes of deviations and implementing corrective actions
2. Measuring program implementation based on planned budgets
3. Monitoring operational expenditures and maintaining accurate financial records (Robbaniyah, 2023)

Effective supervision ensures alignment between planned budgets and actual expenditures and enables institutions to detect potential deviations promptly (Rusdiana, 2019).

Principles of BOP Fund Management

The management of BOP funds is guided by several key principles:

1. Flexibility
Funds should be managed according to the needs of educational institutions based on established expenditure components.
2. Effectiveness
Fund utilization should produce measurable outcomes that support the achievement of educational objectives.
3. Efficiency
Financial management should aim to improve educational quality with minimal costs while achieving optimal results.
4. Accountability
Financial management must be transparent and accountable in accordance with applicable regulations.
5. Transparency
Financial management should be conducted openly and involve stakeholders to ensure that institutional needs are met (Sakti, 2022).

Challenges and Solutions in BOP Fund Management

The implementation of BOP fund management may face several challenges.

1. Budget Limitations
Limited budgets may restrict the ability of institutions to meet all operational needs.
Solutions:
 - a. Determining clear funding priorities
 - b. Seeking additional funding sources through donors or institutional partnerships
2. Inefficient Financial Management
Inefficient financial management can lead to wasteful spending and suboptimal utilization of funds.
Solutions:
 - a. Improving transparency and financial reporting systems
 - b. Conducting regular financial audits
 - c. Providing training for staff involved in financial management
3. Lack of Supervision and Control
Weak supervision may lead to misuse of funds.

Solutions:

- a. Establishing a dedicated supervisory team
 - b. Strengthening internal control systems
4. Policy and Regulatory Changes
Changes in government regulations may create challenges in implementing financial management procedures.

Solutions:

- a. Monitoring regulatory updates regularly
- b. Adjusting institutional policies accordingly
- c. Strengthening collaboration with educational authorities

Effective communication, proper training, and good governance practices are essential in overcoming these challenges.

CONCLUSION

Operational and personnel financing in educational institutions must be managed effectively. Management functions such as planning, organizing, implementation, and supervision must be applied in managing educational operational funds. Proper management of Educational Operational Assistance (BOP) funds is essential for supporting institutional activities and achieving educational goals. However, the implementation of BOP fund management has not yet been carried out optimally in several aspects, including planning, budgeting, implementation, and supervision. Therefore, comprehensive improvements are necessary to enhance the effectiveness and accountability of BOP fund management.

One of the major obstacles in implementing effective BOP fund management is the limited quality of human resources, particularly in terms of academic qualifications and managerial competencies. Strengthening institutional capacity through training, improved supervision systems, and transparent financial management practices is essential to ensure that BOP funds contribute effectively to improving educational quality.

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