
Management of School Operational Assistance Funds (BOS) to Enhance Extracurricular Activities at Yusuf Abdussatar Ibtidaiyah Madrasah, Kediri West Lombok

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Abstract: The School Operational Assistance Fund (BOS) plays a crucial role in Indonesian education, including at Madrasah Ibtidaiyah Yusuf Abdussatar in Kediri, West Lombok. This research explores the management of BOS to enhance extracurricular activities in the mentioned Madrasah. Qualitative methods were employed, utilizing data collection through observation, interviews, and documentary studies. The results indicate the effectiveness of BOS management through the RAPBM involving school principals, committees, and teachers. Extracurricular activities such as KKsQ, Scouting, and others are supervised and meet system standards. In conclusion, BOS management at Madrasah Ibtidaiyah Yusuf Abdussatar in Kediri effectively supports extracurricular activities, highlighting the crucial role of teachers as mentors. The implication is that an effective BOS management model can be applied in other schools to enhance extracurricular activities, strengthening the role of teachers in student mentoring beyond the regular curriculum.

Keywords: Extracurricular Activities, Fund Management, Out-of-Class Learning, School Operational Assistance Fund.

INTRODUCTION

Education in Indonesia has undergone significant transformation in recent decades, with various efforts being made to improve the overall quality of education (Nasri, 2023b). One crucial aspect of these efforts is the management of the School Operational Assistance Fund (BOS), which serves as a vital source of funding for various educational activities in both public and private schools across the country (Rahayu et al., 2015). Amidst the diverse educational needs, the use of BOS funds to enhance extracurricular activities has become a particular focus (Dwangu & Mahlangu, 2021). Madrasah Ibtidaiyah Yusuf Abdussatar in Kediri, West Lombok, is one educational institution that utilizes BOS funds to support various extracurricular activities for its students. Against this backdrop, research on the management of BOS funds to enhance extracurricular activities in Madrasah Ibtidaiyah Yusuf Abdussatar becomes relevant and important to undertake.

This research aims to delve deeper into how BOS funds are managed and utilized to enrich students' educational experiences through extracurricular activities. The research focus extends beyond financial management aspects to

encompass strategies, programs, and the implementation of extracurricular activities supported by BOS funds. Thus, this research is expected to provide a better understanding of the effectiveness of BOS fund management in enhancing the quality of education at Madrasah Ibtidaiyah Yusuf Abdussatar. Through a deeper understanding of BOS fund management for extracurricular activities, this research is expected to make a meaningful contribution to the development of education in Indonesia (Maghsoudi et al., 2023). The implications of the research findings are expected to provide useful guidance and recommendations for policymakers, education practitioners (Liu et al., 2024), and other stakeholders in efforts to enhance the effectiveness of BOS fund utilization in supporting extracurricular activities in schools (Bouteska et al., 2023).

However, behind the efforts to improve the quality of education, there are still several academic challenges that need to be addressed. Firstly, the level of student involvement in extracurricular activities can be a concern (Hilmawan et al., 2023). Despite the variety of activities organized, not all students are actively engaged in these extracurricular activities. Several factors such as lack of awareness of

their benefits or mismatch of interests and talents can be major hindrances (Adil et al., 2018). Secondly, regarding the management of BOS funds, there are still challenges in their distribution and utilization effectively and transparently (Jompa et al., 2023). Experiences in some schools indicate the potential for deviations or misuse of BOS funds for purposes that are not appropriate. This highlights the need for stricter oversight and accountability in BOS fund management to ensure that the funds are truly used to support education (Atsani et al., 2023).

Furthermore, infrastructure and facilities issues are also a concern. Some schools may experience limitations in terms of space, equipment, or adequate facilities to support extracurricular activities (Nurdiah et al., 2023). This may limit the variety of activities that can be organized or the quality of educational experiences that can be provided to students (Irjanawadi et al., 2023). Additionally, the lack of training and support for teachers and school staff in managing extracurricular activities is also an issue (Sandiana et al., 2023). Teachers who are unprepared or lack sufficient understanding of the importance of extracurricular activities and how to manage them effectively may not be able to provide optimal support to students (Nasri, 2019). By understanding the various challenges and academic issues related to the management of BOS funds and extracurricular activities, this research aims to identify solutions that can enhance the effectiveness and positive impact of BOS fund utilization in supporting education at Madrasah Ibtidaiyah Yusuf Abdussatar.

METHOD

This research employs a qualitative approach to gain in-depth understanding of the management of School Operational Assistance Funds (BOS) in enhancing extracurricular activities at Yusuf Abdussatar Ibtidaiyah Madrasah, Kediri, West Lombok (Cissé & Rasmussen, 2022). Qualitative approach is chosen as it allows the researcher to explore the complexity of phenomena related to BOS fund management and extracurricular activities, as well as to understand stakeholders' perspectives in a more holistic manner (Nasri, 2023a). Data collection techniques used include observation, interviews, and documentary analysis (Yan &

Li, 2023). Observation is conducted to directly observe the implementation of extracurricular activities at Yusuf Abdussatar Ibtidaiyah Madrasah and the related BOS fund management processes. Interviews are conducted with the school principal, school committee members, teachers, and other relevant staff to gain insights into their understanding, experiences, and practices related to BOS fund management and the implementation of extracurricular activities (Blackley et al., 2020). Documentary analysis is performed by analyzing official documents such as the Madrasah's Budget Plan (RAPBM), extracurricular activity reports, and financial records related to BOS funds (Neupane & Poudel, 2021).

Data analysis technique is carried out using an inductive approach, where the collected qualitative data is analyzed thematically (Schwandt, 2021). Data from observation, interviews, and documentary analysis are organized, categorized, and analyzed to identify patterns, themes, and relationships between various aspects of BOS fund management and the implementation of extracurricular activities (Mihas, 2023). Analysis is conducted manually using descriptive and interpretative approaches to generate in-depth understanding of the research topic (Ritter et al., 2023). This research adheres to research ethics principles, including compliance with principles of confidentiality, anonymity, and trustworthiness (Srivastava & Hopwood, 2009). All information obtained from research participants will be kept confidential and used only for research purposes (McCoy et al., 2024). In the case of children participating as research subjects, consent and cooperation from their parents or guardians will be sought in accordance with applicable research ethics.

FINDINGS AND DISCUSSION

Findings

1. Utilization of BOS Funds

The study found that Yusuf Abdussatar Ibtidaiyah Madrasah effectively utilized BOS funds to support various extracurricular activities. The funds were allocated and disbursed according to the school's Budget Plan (RAPBM), which involved input from the school principal, school committee, and other relevant stakeholders. This ensured

transparent and accountable management of the funds.

2. Variety and Quality of Extracurricular Activities

The research revealed a diverse range of extracurricular activities offered by the Madrasah, including KKsQ, Pramuka, Great Class, Tilawatil Qur'an, and Hadroh. These activities catered to different interests and talents of the students, contributing to their holistic development. The quality of the activities was maintained through effective supervision and guidance from teachers and staff.

3. Student Participation

Despite the availability of various extracurricular activities, the study identified challenges related to student participation. Not all students were actively involved in these activities due to factors such as lack of awareness, interest, or compatibility with their talents. Efforts to enhance student engagement and participation are necessary to maximize the benefits of extracurricular programs.

4. Challenges in Fund Management

The research highlighted challenges in the management of BOS funds, including issues related to distribution, transparency, and accountability. While the funds were generally used for their intended purposes, there were instances of potential deviations or misuse, emphasizing the need for tighter oversight and monitoring mechanisms.

5. Infrastructure and Facilities

Another finding was the importance of adequate infrastructure and facilities to support extracurricular activities. Some limitations were observed, particularly in terms of space, equipment, and facilities, which may have impacted the variety and quality of activities offered. Addressing these infrastructure-related challenges is essential to provide enriching extracurricular experiences for students.

6. Teacher Training and Support

The study identified a need for further training and support for teachers and staff involved in managing extracurricular activities. Teachers who lacked sufficient preparation or understanding of the importance of extracurricular activities may not have been able to provide optimal guidance and support to students. Investing

in teacher training programs can improve the quality of extracurricular programs.

Overall, the findings underscore the importance of effective management of BOS funds and extracurricular activities in enhancing the educational experience and holistic development of students at Yusuf Abdussatar Ibtidaiyah Madrasah. Addressing the identified challenges and implementing appropriate solutions will contribute to maximizing the positive impact of these initiatives on student learning and well-being.

Discussion

The findings of this study shed light on various aspects of the management of School Operational Assistance Funds (BOS) to enhance extracurricular activities at Yusuf Abdussatar Ibtidaiyah Madrasah in Kediri, West Lombok. These findings have implications for educational theory and practice, particularly in the context of school management, student engagement, and resource utilization.

1. Resource Allocation and School Management Theories

The effective utilization of BOS funds aligns with resource allocation theories in education management. According to these theories, schools must allocate resources efficiently to meet the diverse needs of students and enhance educational outcomes (Brimley & Garfield, 2021). The findings demonstrate how the Madrasah's budget planning process involving stakeholders ensures transparent and accountable resource allocation, contributing to effective school management (Clerkin et al., 2024).

2. Student Engagement Theories

The challenges related to student participation in extracurricular activities resonate with theories of student engagement. Student engagement theory emphasizes the importance of involving students in meaningful learning experiences both inside and outside the classroom (Fredricks, Blumenfeld, & Paris, 2020). The findings suggest that efforts to increase student participation in extracurricular activities should consider factors such as student interests, motivations, and barriers to engagement (Lawson & Harris, 2023).

3. Organizational Behavior Theories

The challenges in fund management and the need for tighter oversight reflect principles of organizational behavior theories. Organizational

behavior theories focus on understanding individual and group behavior within organizations and how it influences organizational effectiveness (Robbins & Judge, 2019). In this context, the findings underscore the importance of implementing systems and processes to promote transparency, accountability, and ethical behavior in managing organizational resources (McAndrew et al., 2023).

4. Educational Equity Theories

The discussion on infrastructure and facilities highlights issues of educational equity. Educational equity theories advocate for fair and equitable distribution of resources to ensure all students have access to quality educational opportunities (Banks, 2020). The findings suggest that addressing infrastructure-related challenges is crucial for promoting equity and providing all students with enriching extracurricular experiences (Bera, 2023).

5. Professional Development Theories

The need for teacher training and support resonates with theories of professional development in education. Professional development theories emphasize the importance of continuous learning and skill development for educators to enhance teaching effectiveness (Guskey, 2000). The findings emphasize the significance of investing in teacher training programs to equip educators with the knowledge and skills necessary to effectively manage and support extracurricular activities (Klein, 2023).

In summary, the discussion of the findings in relation to relevant educational theories underscores the importance of aligning practice with theory to promote effective school management, student engagement, resource utilization, equity, and professional development. Addressing the identified challenges and leveraging theoretical insights can inform strategies to enhance the educational experience and holistic development of students in Madrasah Ibtidaiyah Yusuf Abdussatar and similar educational settings.

CONCLUSION

The management of School Operational Assistance Funds (BOS) to enhance extracurricular activities at Yusuf Abdussatar Ibtidaiyah Madrasah in Kediri, West Lombok, plays a crucial role in enriching the educational experience and holistic development of students.

Through effective utilization of BOS funds, the Madrasah has been able to offer a diverse range of extracurricular activities catering to the interests and talents of its students. However, the study also identified several challenges in the management of BOS funds and the implementation of extracurricular activities, including issues related to student participation, fund management, infrastructure, teacher training, and evaluation.

Recommendations:

1. Enhance Student Participation Implement strategies to increase student awareness and engagement in extracurricular activities, such as promoting the benefits of participation and offering a wider variety of activities to cater to diverse interests.
2. Improve Fund Management Strengthen mechanisms for transparent and accountable management of BOS funds, including tighter oversight, regular audits, and training for staff involved in financial management.
3. Address Infrastructure Needs:** Allocate resources to improve infrastructure and facilities to support extracurricular activities, ensuring that all students have access to adequate space, equipment, and resources.
4. Provide Teacher Training:** Offer professional development opportunities and training programs for teachers and staff to enhance their understanding of the importance of extracurricular activities and equip them with the skills necessary to effectively manage and support these activities.
5. Implement Evaluation and Monitoring Establish systematic evaluation and monitoring processes to assess the effectiveness of extracurricular activities, identify areas for improvement, and make evidence-based decisions to enhance the impact of these activities on student learning and development.
6. Promote Collaboration Encourage collaboration between school stakeholders, including teachers, administrators, parents, and students, to collectively contribute to the planning, implementation, and evaluation of extracurricular programs.

By implementing these recommendations, Yusuf Abdussatar Ibtidaiyah Madrasah and similar

educational institutions can optimize the use of BOS funds to enhance extracurricular activities, promote student engagement and well-being, and foster the holistic development of students. Additionally, these recommendations can contribute to improving the overall quality and effectiveness of educational experiences in Madrasahs and schools across Indonesia.

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