

BOS KINERJA FUND MANAGEMENT AND ITS PERCEIVED CONTRIBUTION TO LEARNING QUALITY AT TWO PRIMARY SCHOOLS IN AMBON

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ABSTRACT

This study examines how BOS Kinerja funds were managed at SD Negeri 9 Ambon and SD Negeri 8 Ambon and how school actors perceived their contribution to learning quality. Using a qualitative comparative multisite design, data were collected from 10 purposively selected informants through semi-structured interviews, observation, and analysis of RKAS documents, School Quality Reports, activity records, and accountability reports. Open coding, categorization, theme development, within-case analysis, and cross-case comparison were used to organize the evidence. The central comparative finding is a mismatch between organizational capacity and evidence-use capacity. SD Negeri 9 Ambon had a formally established BOS Team and clearer task distribution, but the School Quality Report was not consistently used to set priorities. SD Negeri 8 Ambon used quality data and early stakeholder deliberation more directly, but the absence of a dedicated team concentrated administrative and monitoring work on the principal and treasurer. Both schools documented expenditure and activity completion more systematically than changes in teaching and learning. Participants reported more varied instruction, stronger use of digital media, and greater student participation after teacher development and learning-resource activities; these accounts indicate perceived contributions rather than causal effects. The analysis shows that performance-based school funding requires the joint operation of data-based planning, distributed responsibility, and outcome-oriented evaluation.

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INTRODUCTION

Primary education is a foundational stage in human resource development because students acquire literacy, numeracy, character, and basic competencies that shape subsequent educational progression. Learning quality depends on classroom practice and on the school's capacity to direct resources toward identified instructional needs. In this study, learning quality refers to reported and documented changes in teacher practice, student participation, use of learning resources, and the learning environment. It does not denote an objectively measured gain in student achievement. This

boundary is consistent with a continuous-improvement perspective, in which quality is assessed through an iterative relationship among needs, processes, evidence, and corrective action (Sallis, 2014).

Education financing is one of the resources that must be managed strategically. In Indonesia, School Operational Assistance (*Bantuan Operasional Satuan Pendidikan/BOSP*) includes regular BOS and BOS Kinerja. Management of the 2024 allocation referred to Regulation of the Minister of Education, Culture, Research and Technology Number 63 of 2023, while the subsequent arrangement was updated through Regulation of the Minister of Primary and Secondary Education Number 8 of 2025. *BOS Kinerja* is positioned as an incentive for schools demonstrating performance and progress in educational quality. Its use is therefore expected to support quality-oriented programs rather than routine administrative spending alone (Mendikbudriset, 2023; Mendikdasmen, 2025).

The logic of BOS Kinerja is related to performance-based financing: funding is linked to institutional performance and is expected to support results beyond budget absorption. International evidence warns, however, that additional resources do not automatically produce better learning. Their educational value depends on the design of incentives, local implementation capacity, and whether expenditure decisions are connected to instructional priorities and verifiable results (OECD, 2022; World Bank, 2018). BOS Kinerja should therefore be examined as a management process that links planning, responsibility, implementation, and evaluation.

Terry's management functions provide the main analytical framework: planning, organizing, actuating or implementation, and controlling (POAC) (Terry, 1977). POAC is used as a process lens, not as a quantitative measure of funding effectiveness. Planning connects school goals and evidence to the School Activity and Budget Plan (*Rencana Kegiatan dan Anggaran Sekolah/RKAS*); organizing distributes authority and work; implementation converts allocations into activities and resources; and controlling compares implementation and results with the plan. (Sallis, 2014) continuous-improvement perspective is used as the supporting theory because feedback from evaluation should return to the next planning cycle. The proposed mechanism is therefore: evidence-based priorities guide allocation, clear responsibilities enable implementation, and outcome information supports correction. A break in any link can leave spending compliant but weakly connected to learning needs.

Indonesian studies have mainly examined BOS compliance, facilities, participation, reporting, and accountability. (Hidayat et al., 2019) found that cooperation among school managers, committees, teachers, and education authorities supported BOS management; (Maria & Yahya, 2021) emphasized alignment between expenditure and school needs; (Nurrochman et al., 2023) identified disbursement delays and reporting coordination as recurring constraints; and (Widati et al., 2024) showed how ARKAS strengthens transaction control and reporting traceability. International research adds that data use requires professional capacity and collaborative interpretation rather than access to reports alone (Datnow & Hubbard, 2016; Mandinach & Gummer, 2016; Schildkamp, 2019). These strands rarely explain how formal organization and data-based planning interact within schools receiving the same performance-based funding instrument.

The empirical setting is Nusaniwe District, Ambon City. Information from the elementary-school supervisor indicated that eight primary schools in the district received BOS Kinerja. SD Negeri 9 Ambon and SD Negeri 8 Ambon were selected because both received the same funding amount but differed in student population and management arrangement. Initial observation indicated that some decisions still prioritized urgent administrative and operational needs, while the use of quality evidence, support for learning innovation, teacher competence, and learning media varied between the schools.

The two schools displayed contrasting management configurations. SD Negeri 9 Ambon had a formal BOS management team and used urgent needs as a strong basis for priority setting. SD Negeri 8 Ambon had no dedicated BOS Team but used the School Quality Report more consistently during planning. This contrast supports the article's analytical contribution: formal organizational capacity and evidence-use capacity are separate but complementary conditions. A formal team can clarify responsibility without ensuring data-based priorities, while participatory use of data can improve relevance but still leave administrative work concentrated on a few actors.

Accordingly, the study has three objectives: (1) to examine the planning and organization of BOS Kinerja at the two schools; (2) to examine program implementation, monitoring, evaluation, and reporting; and (3) to compare how the two management configurations were perceived to support learning processes. The comparison focuses on mechanisms and practical differences rather than on ranking the schools or claiming a causal effect of funding on learning quality.

METHOD

This research used a qualitative comparative multisite case-study design at SD Negeri 9 Ambon and SD Negeri 8 Ambon. A case-study approach was appropriate because BOS Kinerja management was examined within its natural organizational and policy context, while the multisite design enabled systematic comparison of the same funding policy under different school-level arrangements (Creswell & Poth, 2017; Yin, 2017). The unit of analysis was school-level BOS Kinerja management across planning, organizing, implementation, monitoring-evaluation, and its perceived contribution to learning processes.

Ten informants were selected purposively: two principals, two BOS treasurers, one BOS Team representative from SD Negeri 9 Ambon, two teachers (one from each school), two school-committee representatives (one from each school), and one elementary-school supervisor. Inclusion required direct involvement in planning, administering, implementing, supervising, or using *BOS Kinerja*-funded activities during the study period and sufficient knowledge to explain the process. The principals represented school-level policy and managerial responsibility; treasurers represented financial administration; the BOS Team representative explained the formal management structure; teachers described program use in classrooms; committee representatives provided stakeholder and social-oversight perspectives; and the supervisor supported cross-school validation.

Data were collected through observation, semi-structured interviews, and documentation. Observation examined the school context, implementation of funded programs, availability and use of learning resources, and learning-related conditions. Interviews explored planning, task allocation, program implementation, reporting, evaluation, constraints, and perceived changes in instructional practice. Documentary analysis covered RKAS documents, School Quality Reports, *BOS Kinerja* reports, school profiles, activity documentation, transaction evidence, meeting records, and other materials relevant to the research focus. Interviews were conducted at SD Negeri 9 Ambon on 15 June 2026 and at SD Negeri 8 Ambon on 17 June 2026.

The research instrument was the researcher, supported by interview and observation guides derived from the management framework. Planning was examined through three indicators: the use of school vision, mission, and goals; analysis of the School Quality Report or school self-evaluation; and preparation of the RKAS. Organizing was examined through the establishment of a BOS management team and the division of duties and authority. Implementation was examined through learning-support programs in accordance with the RKAS, procurement of goods and services for teaching and learning, and documentation of activities. Monitoring and evaluation covered routine evaluation, success indicators, preparation of realization and accountability reports, and upload of reports to ARKAS or the BOS application.

Data analysis combined the interactive model of (Miles et al., 2014) with thematic coding procedures (Braun & Clarke, 2006). First, interview notes/transcripts, observation notes, and documents were read repeatedly and assigned open codes. Second, related codes were grouped into categories corresponding to planning, organizing, implementation, monitoring-evaluation, supporting and inhibiting factors, and reported learning-process changes. Third, categories were developed into themes concerning evidence use, responsibility distribution, implementation capacity, and outcome documentation. Fourth, each school was analyzed separately through within-case matrices. Fifth, the cases were compared to identify convergences, contrasts, and explanatory patterns. Data display and conclusion verification continued throughout the process, with claims checked against interview, observation, and documentary evidence.

Trustworthiness was strengthened through method and source triangulation. Interview accounts were compared with observation and documents, while explanations from principals, treasurers, teachers, BOS personnel, committees, and the supervisor were compared across roles. Negative or inconsistent evidence was retained during within-case analysis and examined again during cross-case comparison. A presence/absence matrix was used only to organize whether management components and supporting evidence were identified; it was not treated as a quantitative score or an inferential measure.

Before data collection, administrative permission was obtained from the relevant educational authorities and both schools. Each participant received an explanation of the study's purpose, voluntary participation, recording and use of interview material, and the right to decline or withdraw. Informed consent was obtained before interviews. Names were

omitted from quotations, research materials were treated confidentially, and no identifiable or sensitive student-level data were collected.

Table 1. Research Focus and Operational Indicators

Management Dimension	Operational Indicators	Primary Evidence
Planning	Vision, mission and goals; School Quality Report/self-evaluation; RKAS preparation	Interviews, RKAS, school planning documents
Organizing	BOS management team; division of duties and authority	Decree/assignment, interviews, organizational evidence
Implementation	Learning-support programs; procurement of goods/services; activity documentation	Program records, procurement evidence, photos/reports
Monitoring and evaluation	Routine evaluation; success indicators; realization report; ARKAS/BOS upload	Meeting information, reports, system-related documents
Supporting/inhibiting factors	Leadership, teamwork, data use, staffing, administration, coordination	Cross-informant interview evidence
Perceived contribution to learning processes	Teacher practice, learning resources, curriculum support, technology use, reported student engagement	Teacher/principal interviews and program documentation

Source: Researcher's Findings, 2026.

RESULT AND DISCUSSION

Research Site Characteristics

SD Negeri 9 Ambon and SD Negeri 8 Ambon are both located in Nusaniwe District, Ambon City, but their organizational and demographic contexts differ. SD Negeri 9 Ambon had 14 teachers, three education staff members, and 163 students, while SD Negeri 8 Ambon had 12 teachers, four education staff members, and 213 students. Both schools articulated school visions that emphasized achievement, character, and quality learning, and both used those strategic directions as a reference for program development. The difference emerged not from the existence of formal school goals, but from the way evidence and responsibilities were organized around BOS Kinerja.

The cross-site comparison shows two contrasting management strengths. SD Negeri 9 Ambon had stronger formal organization because a BOS Team had been established and its division of work was formalized. SD Negeri 8 Ambon had stronger evidence-based planning because the School Quality Report was used to identify areas requiring improvement before the RKAS was finalized. These differences recur across the planning, implementation, and evaluation processes and explain why neither school can be described simply as better in every aspect.

Table 2. Basic Characteristics of the Research Sites

Characteristic	SD Negeri 9 Ambon	SD Negeri 8 Ambon
Teachers	14	12
Education staff	3	4
Students	163	213
Main planning orientation	Vision/mission, previous program evaluation, urgent needs	Vision/mission and School Quality Report/data-based priorities

Characteristic	SD Negeri 9 Ambon	SD Negeri 8 Ambon
BOS organizational model	Formal BOS Team established by decree	No dedicated BOS Team; collaborative task assignment

Source: Researcher's Findings, 2026.

Planning of BOS Kinerja

Planning at SD Negeri 9 Ambon showed two of the three planning indicators: the school used its vision, mission, and goals as a reference and prepared the RKAS, but it did not consistently use the School Quality Report or school self-evaluation as the primary analytical basis. The planning process began with a review of previous programs and unresolved needs. The principal and treasurer explained that strategic direction, prior activities, and immediate learning constraints informed the new budget. Comparison of the RKAS, planning information, and interview accounts confirmed that urgent needs were more visible in priority setting than mapped quality indicators.

The BOS Team at SD Negeri 9 Ambon played a central role in preparing the initial RKAS proposal. Programs were connected to the school's vision and mission, but priority was also given to needs considered urgent. The initial design was then presented in a work meeting so that teachers and the school committee could provide input. Teachers were therefore involved mainly through consultation on learning needs after an initial draft had been developed by the BOS Team. The committee functioned as a source of advice and social oversight, particularly to ensure that BOS Kinerja was used for student interests. This process was participatory, but the agenda-setting role remained relatively concentrated in the BOS management structure.

At SD Negeri 8 Ambon, all three planning indicators were identified. The school linked its vision, mission, and goals to the School Quality Report and used the report to identify areas requiring attention. The principal stated that the report was reviewed before the RKAS was prepared, while the treasurer explained that priorities were discussed with the principal, teachers, and committee before financial allocations were entered. The alignment among the report, the stated priorities, and the RKAS provided documentary support for this account.

Teacher participation was more direct at SD Negeri 8 Ambon because teachers used classroom experience together with the School Quality Report to identify learning needs. The committee also discussed school conditions and priorities before budgeting. Although the school did not have a dedicated BOS Team, the meeting process enabled teachers and committee representatives to influence priority formation earlier. This evidence shows that formal structure and evidence use are distinct: a school may have a team without fully using quality data, while another may use data collaboratively despite a less formal structure.

The finding occurred because the two schools relied on different planning resources: SD Negeri 9 Ambon emphasized a formal team and immediate operational knowledge, whereas SD Negeri 8 Ambon combined practitioner knowledge with a formal quality-data source. This pattern extends Indonesian BOS studies that emphasize participation and need alignment (Hidayat et al., 2019; Maria & Yahya, 2021) by showing that the timing of participation and the evidence used are as important as attendance in planning meetings. It also supports data-use research showing that reports become actionable only when educators interpret them collaboratively (Datnow & Hubbard, 2016; Schildkamp, 2019). In POAC terms, planning is stronger when documented quality gaps and urgent needs are jointly tested before allocation.

The planning results also show that participation needs to be examined not only by who attends a meeting but by when actors enter the decision process. At SD Negeri 9 Ambon, the BOS Team prepared the initial proposal and other actors refined it; at SD Negeri 8 Ambon, priorities were discussed more collectively before budgeting. Both arrangements involve stakeholders, but the second offers a wider opportunity for teachers and the committee to influence priority formation. In a performance-based funding context, early involvement of teachers is particularly relevant because teachers are closest to classroom problems and can connect budget choices to concrete learning needs.

"We look at the School Quality Report to identify which areas still need improvement. From those results, we determine programs that can improve learning quality." (Principal, SD Negeri 8 Ambon, interview 17 June 2026)

Table 3. Planning Indicators at the Two Schools

Planning Indicator	SD Negeri 9 Ambon	SD Negeri 8 Ambon	Cross-Site Interpretation
Vision, mission and goals	Used	Used	Both schools had a strategic reference for planning
School Quality Report/self-evaluation	Not consistently used as the main basis	Used as a planning basis	Main difference in evidence usage
RKAS preparation	Prepared through BOS Team draft and work meeting	Prepared through collective discussion after quality analysis	Both complied with planning documentation, but participation pattern differed

Source: Researcher's Findings, 2026.

Organizing: BOS Team and Division of Responsibilities

The organizing function produced the clearest structural contrast. At SD Negeri 9 Ambon, both organizing indicators were identified: a formal BOS management team was established through a school decree, and duties were explicitly divided. The decree and interview accounts traced responsibility across the principal, treasurer, BOS Team, teachers, and committee. The principal held overall responsibility; the treasurer managed financial administration and transaction evidence; the team assisted with planning, implementation, and monitoring; teachers implemented learning-related activities; and the committee provided advice and oversight.

The formal structure created three practical advantages. Responsibilities were traceable through the decree; administrative work could be distributed; and the BOS Team linked the RKAS with program implementation. Interview accounts also indicated that the treasurer administered agreed programs rather than determining them alone. This separation between program authority and financial administration reduced role ambiguity and supported internal accountability.

SD Negeri 8 Ambon did not have a dedicated BOS Team; therefore, one of the two organizing indicators was absent. Organization nevertheless occurred through direct task agreement: the principal directed policy, the treasurer handled financial administration and reporting, teachers identified classroom needs and implemented programs, and the committee contributed advice and oversight. Interview and meeting evidence indicated that roles were understood in practice, but they were not formalized through a separate team structure.

The collaborative arrangement at SD Negeri 8 Ambon allowed the management process to continue, but it generated a more concentrated workload. The principal and treasurer carried a larger share of planning, administration, and monitoring responsibilities because there was no separate team to distribute those tasks. This emerged again in the inhibiting-factor analysis, where the school identified the absence of a BOS Team as a source of workload pressure. Thus, informal collaboration can maintain functionality, but formal task allocation remains valuable for continuity, role clarity, and administrative resilience.

This finding occurred because collaborative behavior compensated for structural informality at SD Negeri 8 Ambon, although it did not remove workload concentration. Distributed-leadership research similarly treats organization as an interaction among leaders, followers, and the work situation rather than as a chart alone (Spillane, 2005), while successful school leadership depends on creating organizational conditions in which others can contribute (Leithwood et al., 2020). Terry's organizing function clarifies the remaining weakness: cooperation requires explicit authority, continuity, and accountability. The practical implication is to formalize core responsibilities without reducing the early participation found in the school's planning process.

"We do not have a special BOS Team, but each party has a role. The principal is responsible for policy, the treasurer for financial administration, and teachers and the committee provide input according to school needs."
(Principal, SD Negeri 8 Ambon, interview 17 June 2026)

Implementation of Learning-Support Programs

All three implementation indicators were identified at both schools: learning-support activities followed the RKAS, goods and services were procured for teaching and learning, and program activities were documented. The main contrast

therefore did not concern whether activities occurred, but how priorities were set and responsibilities were organized before implementation.

At SD Negeri 9 Ambon, the principal emphasized teacher competence development. Interview evidence showed that training, seminars, and digital-learning activities were prioritized because some teachers still needed support to use information technology. The principal reasoned that equipment would have limited instructional value without teacher capacity to use it. Program records and activity documentation showed that BOS Kinerja financed both learning resources and professional-development services, including resource persons.

The treasurer at SD Negeri 9 Ambon emphasized that every expenditure had to correspond to an RKAS activity and be supported by transaction documents and activity reports. The BOS Team monitored whether activities followed the plan, while teachers reported that media, facilities, and professional development supported classroom implementation. Teachers also stated that training encouraged them to develop their competence and apply new knowledge in the classroom. The school committee observed that the programs were largely directed toward learning and continued to provide input so that spending remained connected to student needs.

At SD Negeri 8 Ambon, implementation was more explicitly described as a follow-up to School Quality Report priorities. Teachers and the principal reported activities related to literacy and numeracy, teacher development, learning resources, curriculum implementation, and digital learning. Activity records and procurement documents supported the implementation of books, learning media, training, and technology-related support. The committee described implementation as open and connected to priorities discussed during planning.

The educational relevance of implementation was strongest when professional development and learning resources were combined. This occurred because teachers needed pedagogical and digital capacity to convert books, devices, and media into changed classroom practice. Research on professional learning likewise shows that content focus, active learning, coherence, duration, and collective participation shape whether training is applied (Desimone, 2009; Opfer & Pedder, 2011).

The finding therefore refines the implementation function: activity completion is insufficient unless the funded inputs are integrated and followed by evidence of use.

Implementation quality should be distinguished from activity completion. Both schools demonstrated that activities occurred and financial and activity documents were prepared. The evidence of learning-process changes, however, consisted mainly of participant accounts, observation, and examples of resource use rather than standardized outcome measures. Monitoring should therefore connect each funded activity to predefined indicators such as demonstrated changes in teacher practice, use of learning media, student participation, and, where available, learning results.

“It would be ineffective to procure many items if teachers, who have the main role in teaching and learning, are not yet able to use them. Therefore, I emphasize teacher development.”

(Principal, SD Negeri 9 Ambon, interview 15 June 2026)

Table 4. Implementation of BOS Kinerja Programs

Implementation Aspect	SD Negeri 9 Ambon	SD Negeri 8 Ambon	Observed Relevance to Learning
Programs according to RKAS	Implemented, with strong teacher-development emphasis	Implemented, linked to quality-report priorities	Programs operationalized approved priorities
Goods/services	Learning media, teaching materials, facilities, training/resource persons	Books, learning media, teacher training, literacy/numeracy and digital support	Resources supported classroom practice when combined with teacher capacity
Documentation	Activity and financial evidence prepared	Activity and financial evidence prepared	Supported accountability and later reporting

Source: Researcher's Findings, 2026.

Monitoring, Evaluation, Accountability, and Reporting

Both schools conducted monitoring and evaluation through internal review, education-office oversight, and ARKAS/BOS reporting. At SD Negeri 9 Ambon, the principal explained that activities and spending had to match the approved RKAS and be supported by receipts and other evidence. Review of accountability documents and reporting records confirmed a strong administrative-control emphasis: transactions had to be assigned to approved activities and corrected when documentation was incomplete or inconsistent.

The treasurer and BOS Team at SD Negeri 9 Ambon described the same control logic: each expenditure had to be aligned with the relevant program, supported by valid evidence, and entered correctly in the reporting system. Teachers did not prepare financial reports directly, but they were informed about BOS Kinerja use in school meetings. The school committee also received information and participated in plenary discussions, strengthening transparency to stakeholders outside the internal management structure. These mechanisms show that financial accountability and compliance were relatively well institutionalized.

SD Negeri 8 Ambon also conducted routine evaluations after activities and at the end of program periods. The principal described evaluation as a process of checking whether activities were implemented according to the RKAS, whether spending matched the plan, and what problems needed improvement. The treasurer reconciled transactions with budget items before accountability reports were finalized. Teachers participated in evaluation meetings to explain implementation results, obstacles, and perceived benefits, while the school committee viewed participation in evaluation as part of transparency and public accountability.

A central distinction emerged between discussing success and formally documenting it. Both schools could describe success indicators, but evaluation records did not consistently specify baselines, expected changes, evidence sources, or follow-up decisions. At SD Negeri 8 Ambon, participants associated success with program completion, orderly administration, greater use of information technology, more varied teaching, and student activity. At SD Negeri 9 Ambon, evaluation was more strongly tied to activity realization and financial compliance because quality data had not been fully integrated into planning and evaluation.

The gap occurred because ARKAS and accountability procedures provided clear prompts for transactions and reports, while schools had fewer standardized routines for documenting instructional outcomes. (Widati et al., 2024) similarly show that digital systems can strengthen internal control and reporting traceability, whereas data-use research stresses that improvement requires evidence to be interpreted and returned to decision making (Mandinach & Gummer, 2016; Schildkamp, 2019). Under Terry's controlling function and Sallis's continuous-improvement cycle, compliance evidence and outcome evidence serve different purposes and both are necessary. Schools should therefore attach predefined indicators, brief outcome notes, and follow-up decisions to each major funded activity.

Reporting in both schools was completed through ARKAS and the BOS application. At SD Negeri 9 Ambon, responsible persons submitted activity reports for verification through the management structure. At SD Negeri 8 Ambon, the treasurer checked activity reports and supporting documents before preparing the accountability report. Digital reporting standardized financial documentation and improved traceability, but it did not by itself establish whether teaching and learning changed.

Table 5. Monitoring and Evaluation Findings

Indicator	SD Negeri 9 Ambon	SD Negeri 8 Ambon	Main Issue
Routine evaluation	Conducted through meetings and monitoring	Conducted through meetings and program review	Both schools evaluated implementation

Indicator	SD Negeri 9 Ambon	SD Negeri 8 Ambon	Main Issue
Success indicators	Discussed; formal baseline, indicator, and result documentation was limited	Discussed; formal baseline, indicator, and result documentation was limited	Outcome evidence weaker than financial evidence
Realization/accountability reports	Prepared with supporting transaction/activity evidence	Prepared with supporting transaction/activity evidence	Administrative accountability established
ARKAS/BOS reporting	Completed through the designated system	Completed through the designated system	Digital reporting supported compliance and traceability

Source: Researcher's Findings, 2026.

Supporting and Inhibiting Factors

The supporting factors differed according to the management strengths of each school. At SD Negeri 9 Ambon, the formal BOS Team supported planning, coordination, task distribution, implementation, and monitoring. The principal, treasurer, team members, teachers, and committee were able to work within a relatively clear division of responsibilities. Communication and commitment within the team were repeatedly identified as factors that helped programs move from planning into implementation. The formal structure also supported preparation of administrative and accountability documents.

At SD Negeri 8 Ambon, the School Quality Report supported the identification of weak quality indicators and the selection of related programs. Leadership, teacher participation, and direct cooperation among the principal, treasurer, teachers, and committee compensated partly for the absence of a dedicated team. The collaborative culture was therefore an organizational resource, but it depended strongly on the continued availability of the principal and treasurer.

The inhibiting factors mirrored these differences. SD Negeri 9 Ambon's main planning weakness was the incomplete use of the School Quality Report. Some programs were chosen because needs were considered urgent, but they were not always explicitly linked to mapped quality problems. Coordination among BOS Team members also sometimes required more time because schedules had to be synchronized, and administrative delays could require adjustments to activity timing. In monitoring and evaluation, the absence of a stronger data-based reference meant that success was more likely to be judged from program realization and budget use than from documented changes in quality indicators.

At SD Negeri 8 Ambon, the absence of a dedicated BOS Team concentrated planning, administration, monitoring, and reporting on the principal and treasurer. The school continued to implement its programs, but limited personnel reduced backup capacity and made monitoring more demanding. This constraint matters in performance-based funding because the same actors must manage transactions, program evidence, reporting deadlines, and learning-oriented evaluation.

Across both schools, the findings show that good management requires a balance between evidence, structure, participation, and administrative capacity. Data without clear responsibility can create implementation bottlenecks, while a formal structure without systematic use of quality evidence can produce well-organized spending that is not fully aligned with the most important learning problems. The comparative value of the two cases lies precisely in this complementarity.

Table 6. Supporting and Inhibiting Factors by Management Function

Function	SD 9 Supporting Factor	SD 9 Constraint	SD 8 Supporting Factor	SD 8 Constraint
Planning	Formal BOS Team and communication	Quality Report not fully used	Quality Report and participatory discussion	No dedicated BOS Team; workload concentration

Function	SD 9 Supporting Factor	SD 9 Constraint	SD 8 Supporting Factor	SD 8 Constraint
Organizing	Clear division of duties	Coordination can require schedule adjustment	Leadership and direct cooperation	Some tasks concentrated on principal/treasurer
Implementation	Teamwork and commitment	Administrative timing and activity adjustments	Programs linked to identified quality needs	Limited personnel for BOS administration
Monitoring/evaluation	Team-based monitoring and reporting	Evaluation not fully linked to quality data	Quality data can inform evaluation	Monitoring personnel limited; outcome documentation incomplete

Source: Researcher's Findings, 2026.

Perceived Contribution of BOS Kinerja to Learning Processes

Across the two schools, participants perceived BOS Kinerja as supporting learning processes through four pathways: teacher competence development, learning facilities and media, curriculum implementation, and technology-supported instruction. These findings are based on interview accounts, observation, and program documents. They describe reported changes and plausible contribution pathways; they do not establish that funding caused an objective increase in learning quality.

At SD Negeri 9 Ambon, professional development was a prominent pathway. Teachers reported new knowledge, greater confidence, and more varied use of instructional methods after training and seminars. The school also procured books, teaching aids, ICT devices, and learning materials. Principal supervision and classroom observation recorded examples of greater student enthusiasm, questioning, discussion, and teacher use of technology. These are perceived and observed changes in learning processes, not standardized measures of achievement.

At SD Negeri 8 Ambon, BOS Kinerja supported training, workshops, learning communities, curriculum implementation, learning facilities, and digital learning. Teachers reported increased ability to use laptops, projectors, digital media, and learning applications, and described instruction as more varied and interactive. They also reported stronger student participation in group activities and greater willingness to ask questions and express opinions. These accounts were consistent across teacher and principal interviews, but they remain perception-based evidence.

The findings indicate that financing supports learning processes through management choices rather than through the presence of money alone. Professional learning research explains why this pathway is conditional: training is more likely to influence practice when it is coherent with instructional needs and reinforced through application and feedback (Desimone, 2009; Opfer & Pedder, 2011). (Sallis, 2014) continuous-improvement perspective adds that resources, implementation evidence, and evaluation must form a recurring cycle. The implication is to plan teacher development and resource procurement as one instructional package and to document how each component is used.

The two cases show that teacher competence and learning facilities should not be treated as competing expenditure categories. SD Negeri 9 Ambon illustrates why facilities may be underused when teacher capacity is insufficient, while SD Negeri 8 Ambon shows how quality data can direct both professional development and resources toward identified needs. The strongest perceived contribution occurred when teachers received relevant development opportunities, tools to apply new practices, and follow-up supervision.

A further contribution concerns organizational learning. The process of preparing the RKAS, discussing priorities, documenting activities, and evaluating implementation created opportunities for principals, teachers, treasurers, and committees to reflect on the relationship between funding and educational quality. This is important because BOS Kinerja is performance-oriented. The management process itself can help schools move from a spending-oriented mindset toward a

results-oriented mindset, but that shift remains incomplete if success indicators are not documented and if evaluation continues to emphasize realization more strongly than learning outcomes.

The novel comparative insight is that neither formal organization nor data-based planning was sufficient alone. SD Negeri 9 Ambon offered clearer task distribution but weaker integration of the School Quality Report; SD Negeri 8 Ambon offered stronger evidence use and early participation but weaker workload distribution. A defensible BOS Kinerja management model therefore requires three linked capacities: data-based priority setting, distributed and formalized responsibility, and outcome-oriented evaluation. This synthesis explains why two schools implementing the same policy can demonstrate different strengths without one school being uniformly superior.

Table 7. Reported Contributions of BOS Kinerja to Learning Processes

Reported Contribution Area	SD Negeri 9 Ambon	SD Negeri 8 Ambon	Cross-Site Meaning
Teacher competence	Training/seminars; emphasis on digital competence and teacher readiness	Training, workshops, learning communities, digital competence	Professional development was a central pathway in both schools
Learning resources	Books, teaching aids, media, ICT and supporting facilities	Books, media, learning resources and technology	Resources supported more varied classroom practice
Curriculum and learning process	Support for implementation and teacher application of training	Literacy/numeracy, curriculum support, student-centered and digital learning	Funding was perceived to support changes in instructional practice
Student learning experience	Reported higher enthusiasm, questioning, discussion and participation	Reported higher participation, group activity, confidence and engagement	Reported learning-process changes require systematic longitudinal documentation

Source: Researcher's Findings, 2026.

CONCLUSION

BOS Kinerja at SD Negeri 9 Ambon and SD Negeri 8 Ambon was managed through planning, organizing, implementation, and monitoring-evaluation, but the management cycle remained incomplete. The main difference concerned how evidence and responsibility were configured. SD Negeri 9 Ambon had a formal BOS Team and clearer task allocation but did not consistently use the School Quality Report in priority setting. SD Negeri 8 Ambon used quality data and participatory discussion more directly but operated without a dedicated team.

The schools displayed complementary strengths and distinct vulnerabilities. Formal organization supported role clarity and continuity at SD Negeri 9 Ambon, while evidence-based planning improved the relevance of priorities at SD Negeri 8 Ambon. In both sites, financial realization and activity completion were documented more systematically than instructional outcomes. Performance-based accountability therefore requires explicit success indicators, evidence sources, and follow-up records in addition to compliant expenditure reports.

School actors perceived BOS Kinerja as supporting learning processes through teacher development, books and learning media, curriculum-related activities, and greater use of technology. They reported more varied instruction, stronger teacher confidence, and greater student participation. These findings represent perceived contributions and observed examples; they do not demonstrate a causal increase in learning quality or student achievement.

Schools should combine School Quality Report data with verified urgent needs when preparing the RKAS, formalize and distribute core responsibilities, connect teacher development with resource procurement, and document expected and observed instructional changes. These measures would connect the four POAC functions to a continuous-improvement cycle and reduce the gap between financial compliance and learning-oriented accountability.

This study is limited by its small two-school design, purposive informant selection, short fieldwork period, and reliance on participant accounts and school documents. It did not use baseline and follow-up achievement data, classroom-observation scores, or an independent counterfactual; consequently, the findings cannot establish causal improvement or be generalized statistically to other schools. The informant distribution also provided only one teacher and one committee representative from each site. Future research should combine longitudinal classroom evidence, student-learning indicators, a wider range of informants, and comparison across more schools and funding periods.

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