

The Effects of School Operational Assistance and School Facilities and Infrastructure on Educational Quality in Public Elementary Schools in Tungkal Ilir District, Banyuasin Regency

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ABSTRACT

This study analyzed the effects of School Operational Assistance (BOS) and school facilities and infrastructure on educational quality in public elementary schools in Tungkal Ilir District, Banyuasin Regency. A quantitative ex post facto design was employed. The population consisted of 193 teachers, and 130 respondents were selected using the Slovin formula at a 5% margin of error. Data were collected through Likert-scale questionnaires and documentation. The instruments were valid and highly reliable, with Cronbach's alpha coefficients of 0.920 for BOS, 0.906 for facilities and infrastructure, and 0.907 for educational quality. Data were analyzed using descriptive statistics, prerequisite tests, simple linear regression, and multiple linear regression with SPSS version 26. BOS had a positive and significant effect on educational quality ($B = 0.386$; $t = 7.491$; $p < 0.001$; $R^2 = 13.6\%$). Facilities and infrastructure also had a positive and significant effect ($B = 0.566$; $t = 8.183$; $p < 0.001$; $R^2 = 34.3\%$). Simultaneously, both variables significantly predicted educational quality ($F = 42.105$; $p < 0.001$; $R^2 = 39.9\%$), with the regression equation $Y = 0.723 + 0.253X_1 + 0.510X_2$. The findings indicate that educational quality requires accountable and instruction-oriented BOS management together with adequate, accessible, and well-maintained school facilities.

Keywords: School Operational Assistance; Facilities and Infrastructure; Educational Quality

INTRODUCTION

Educational quality is a principal indicator of the success of educational provision because it is directly related to the quality of processes, outcomes, and services received by students. Quality education is reflected not only in academic attainment but also in a school's capacity to manage resources, provide a conducive learning environment, and ensure that instruction is effective. At the elementary-school level, educational quality forms the foundation for literacy, numeracy, character development, and readiness for further education (Triana, 2021; Zahroh, 2020).

From an educational-management perspective, quality is produced through the integration of inputs, processes, outputs, and longer-term effects. Inputs include funding, teachers, students, curriculum, and facilities. Processes concern how these resources are planned, allocated, used, monitored, and improved. Outputs are reflected in learning achievement, discipline, character, and stakeholder satisfaction. Educational quality therefore cannot be assessed only from final student results; it must also be examined through the school's management of financing and facilities as essential conditions for effective teaching and learning. The issue is especially important in elementary education because students require concrete learning experiences, suitable reading materials, teaching aids, safe classrooms, and supportive school environments. Limited operating funds and inadequate facilities can directly narrow the range of experiences available to students. Elementary teachers need textbooks, mathematical manipulatives, visual media, learning kits, functional libraries, and appropriate classrooms to present concepts in developmentally suitable ways.

Two resources have a strategic role in this context: School Operational Assistance (BOS) and school facilities and infrastructure. BOS is a government financing instrument intended to support school operating costs, reduce the financial burden on families, and sustain educational services. Facilities and infrastructure provide the physical and instructional conditions through which teaching can be conducted regularly, safely, and effectively. These resources are related because BOS can finance learning materials, facility maintenance, student activities, and other operational priorities, while the resulting facilities become tangible supports for classroom learning (Hidayat et al., 2019; Suandi, 2022). International evidence indicates that educational spending can improve student outcomes when resources are distributed and managed appropriately. Jackson et al. (2016) found that sustained increases in school spending were associated with improvements in educational and economic outcomes, while Lafortune et al. (2018) showed that school-finance reforms could reduce resource inequalities and improve achievement. These findings suggest that funding matters, but its impact depends on allocation, implementation, and institutional capacity.

Facilities also affect learning through the quality of the physical environment. Barrett et al. (2015) demonstrated that classroom characteristics such as lighting, flexibility, comfort, color, and spatial organization were associated with students' learning progress. In elementary schools, the availability of textbooks, learning media, mathematical manipulatives, reading corners, safe sanitation, and well-maintained classrooms can make instruction more concrete, varied, and engaging. Ideally, schools should manage BOS transparently, accountably, efficiently, and in accordance with regulations. Budget planning should be based on genuine instructional needs and involve principals, teachers, school committees, and other relevant stakeholders. At the same time, facilities should be planned, procured, inventoried, maintained, made accessible, and evaluated according to their educational use. Funding and facilities should therefore be integrated within a

continuous quality-improvement system rather than treated as separate administrative matters.

These ideal conditions have not been fully achieved in public elementary schools in Tungkal Ilir District, Banyuasin Regency. Preliminary observations indicated that BOS allocation and utilization were not always optimally directed toward instructional priorities and the repair of damaged facilities. Schools also experienced shortages of learning kits, textbooks, and teaching aids, including fraction blocks, plane-figure and solid-figure models, protractors, and gridded magnetic boards. These limitations reduced teachers' ability to present elementary concepts concretely and effectively.

Previous research has often examined BOS management or school facilities separately. Hidayat et al. (2019) studied the effectiveness of BOS management in improving educational facilities, while Pardede and Simanjuntak (2020) emphasized the importance of accountable fund management. Research on classroom environments and educational resources has similarly demonstrated the importance of adequate facilities (Barrett et al., 2015). However, empirical studies simultaneously testing BOS and facilities and infrastructure as predictors of educational quality in public elementary schools in Tungkal Ilir District remain limited.

The novelty of this study lies in its integrated analysis of financial and physical school resources within a specific elementary-school context. By estimating the independent and combined contributions of BOS and facilities and infrastructure, the study provides evidence regarding which resource is more directly associated with educational quality and how both can be aligned in school planning. Accordingly, this study aimed to analyze the effect of School Operational Assistance on educational quality, the effect of facilities and infrastructure on educational quality, and the simultaneous effect of both variables on educational quality in public elementary schools in Tungkal Ilir District, Banyuasin Regency. The results are expected to support evidence-based budgeting, facility management, and quality-improvement policies at the school and district levels.

LITERATURE REVIEW

Previous Related Studies

Hidayat et al. (2019) found that the effectiveness of BOS management contributed to improvements in educational facilities and infrastructure. Pardede and Simanjuntak (2020) similarly emphasized that the success of the BOS program depends on transparent planning, accurate implementation, and accountable reporting. Suandi (2022) reported that effective use of BOS could support learning achievement when expenditure was directed toward relevant school needs. These studies indicate that the educational value of BOS is determined not merely by the

amount of funding but by the quality of its management and its connection to learning priorities.

International research provides broader evidence regarding school expenditure. Jackson et al. (2016) demonstrated that school-finance reforms and increased expenditure could improve educational attainment and long-term economic outcomes. Hyman (2017) found that school spending affected educational attainment over the longer term, while Lafortune et al. (2018) showed that finance reform influenced the distribution of student achievement. Collectively, these findings support the proposition that funding can improve education when it reaches activities and resources that are relevant to instruction.

Studies of physical learning environments have also shown consistent effects. Barrett et al. (2015) found that classroom design was associated with pupils' learning progress. Duflo et al. (2015) showed that resource support produced stronger educational effects when accompanied by appropriate governance and institutional incentives. These studies imply that facilities are not self-executing resources; they must be selected, maintained, and used within effective management systems. The present study extends this body of work by testing BOS and facilities and infrastructure both separately and simultaneously in Indonesian public elementary schools.

Educational Quality

Educational quality refers to the extent to which a school provides effective, equitable, relevant, and sustainable learning services that enable students to develop academic competence, character, and readiness for further education. Quality is multidimensional and includes the clarity of school vision and mission, professional leadership, teacher professionalism, a conducive learning environment, a broad and balanced curriculum, and community participation (Triana, 2021; Zahroh, 2020; Zamroni, 2021). A systems perspective positions educational quality as the result of interactions among inputs, processes, outputs, and outcomes. Funding and facilities are important inputs, but they affect quality through management processes such as planning, prioritization, procurement, instructional use, supervision, maintenance, and evaluation. Thus, the mere availability of money or equipment does not guarantee quality unless resources are transformed into effective educational services. In elementary schools, educational quality is visible when students learn in safe and orderly environments, have access to suitable books and media, receive clear and engaging instruction, and participate in developmentally appropriate activities. Quality improvement therefore requires both adequate resources and the organizational capacity to use them for instructional purposes.

School Operational Assistance

School Operational Assistance is a public financing mechanism designed to support the non-personnel operating costs of educational institutions and to improve access, continuity, and quality of educational services. In school management, BOS should be planned through the School Activity and Budget Plan, implemented according to regulations, documented accurately, and reported transparently. Its effectiveness is reflected in the extent to which expenditure addresses priority educational needs rather than merely achieving administrative absorption (Pardede & Simanjuntak, 2020; Permendikbudristek No. 63 of 2023; Permendikdasmen No. 8 of 2025). The major dimensions of BOS management in this study are accountability and transparency, compliance with regulations, and efficiency and effectiveness. Accountability requires schools to justify the purposes, processes, and results of expenditure. Transparency requires relevant information to be accessible to stakeholders. Regulatory compliance ensures that expenditures remain within authorized categories, while efficiency and effectiveness concern the relationship between resources used and educational benefits obtained.

BOS can influence educational quality through several pathways. It can support textbooks and learning materials, maintain classrooms and sanitation, fund student activities, strengthen school administration, and provide operational continuity. However, these pathways depend on needs analysis, teacher involvement, timely procurement, and monitoring. Funding that is disconnected from classroom needs may be formally compliant yet educationally weak. Current regulations reinforce the need to align BOS with school priorities and accountable management. The regulatory framework provides the administrative basis for allocation and reporting, but school leaders must also evaluate whether funded activities improve the quality of learning environments and educational services.

School Facilities and Infrastructure

School facilities and infrastructure comprise the physical resources used directly and indirectly in education. Facilities include textbooks, teaching aids, instructional media, learning kits, technology, and student equipment. Infrastructure includes classrooms, libraries, teachers' rooms, sanitation, places of worship, sports areas, and the wider school environment. Their educational function is to make teaching more concrete, efficient, safe, and engaging (Daryanto, 2020; Karwono, 2021; Pribadi, 2019). Effective facility management requires a complete cycle of needs assessment, planning, procurement, inventory, distribution, utilization, maintenance, and evaluation. Needs should be derived from curriculum demands, student characteristics, classroom conditions, and existing inventories. Procurement should prioritize resources with clear instructional value. Inventory and maintenance preserve availability, while evaluation determines whether resources are actually used and beneficial.

At the elementary level, concrete and visual resources are particularly important. Fraction blocks, geometric models, protractors, magnetic boards, picture media, reading materials, and thematic learning kits help students manipulate objects, observe relationships, and connect abstract concepts with experience. Facilities therefore influence quality through accessibility, relevance, condition, and frequency of use, not only through quantity. The national standards for facilities and infrastructure require educational institutions to provide minimum physical conditions appropriate to their level and educational needs (Permendikbudristek No. 22 of 2023). Meeting these standards is a necessary foundation, although schools must also ensure that facilities are pedagogically integrated into daily teaching.

The Relationship among BOS, Facilities and Infrastructure, and Educational Quality

BOS and school facilities are conceptually interdependent. BOS represents financial capacity, whereas facilities and infrastructure represent the physical and instructional capacity created, maintained, or supported through financing. A school may receive adequate funding, but educational quality will improve only when budgets are converted into relevant resources and services. Conversely, facilities will deteriorate or remain underused without operating funds for maintenance, replacement, access, and instructional support. The relationship can be understood as a management chain: schools identify instructional needs, translate them into budget priorities, procure or maintain appropriate facilities, support teachers in using those facilities, and evaluate changes in educational services. Breakdowns at any stage reduce the effect of funding on quality. For this reason, the simultaneous analysis of BOS and facilities provides a more complete account of school resource management than examining either variable alone. Based on this framework, the study proposed that better BOS management would positively affect educational quality, better facilities and infrastructure would positively affect educational quality, and both variables together would significantly predict educational quality.

METHOD

Design and Samples

The study used a quantitative approach with an ex post facto design because no treatment was administered to respondents. Instead, the study examined predictive statistical relationships among variables that had already occurred in the school setting. The independent variables were School Operational Assistance (X1) and school facilities and infrastructure (X2), while educational quality (Y) was the dependent variable. The study was conducted in public elementary schools in Tungkal Ilir District, Banyuasin Regency, during the 2025/2026 academic year. The population comprised 193 teachers from 25 public elementary schools. The Slovin

formula with a 5% margin of error was used to determine a sample of 130 teachers. The sample was selected to represent the population proportionally.

Instruments and Procedures

Data were collected through Likert-scale questionnaires and documentation. The BOS questionnaire measured accountability and transparency, compliance with regulations, and efficiency and effectiveness. The facilities and infrastructure questionnaire measured school facilities, facilities owned by students, and supporting resources from the surrounding environment. The educational-quality questionnaire covered a clear vision and mission, professional principals, professional teachers, a conducive school environment, a broad and balanced curriculum, and community involvement. The instruments were piloted with 20 teachers who were not included in the main sample. The validity analysis retained 30 items for the BOS instrument and 28 items each for the facilities-and-infrastructure and educational-quality instruments. Cronbach's alpha coefficients were 0.920 for BOS, 0.906 for facilities and infrastructure, and 0.907 for educational quality, demonstrating very high internal consistency. After the instruments had been validated, questionnaires were distributed to the selected respondents, and documentation was used to support the survey data.

Data Analysis

Data were analyzed using SPSS version 26. Descriptive statistics were used to summarize the minimum, maximum, mean, and standard deviation of each variable. Before hypothesis testing, the data were examined through Kolmogorov-Smirnov normality tests, deviation-from-linearity tests, and multicollinearity tests using tolerance and variance inflation factor values. Simple linear regression was used to test the individual effect of BOS on educational quality and the individual effect of facilities and infrastructure on educational quality. Multiple linear regression was then used to test their simultaneous effect. Decisions were made at a significance level of 0.05. Regression coefficients, t and F statistics, coefficients of determination, and regression equations were interpreted to determine the direction, statistical significance, and explanatory contribution of the models.

RESULT AND DISCUSSION

Descriptive Results

Table 1. Descriptive Statistics of the Research Variables

Variable	N	Min	Max	Mean	SD
School Operational Assistance (X1)	130	2.93	3.70	3.2646	0.18786
Facilities and Infrastructure (X2)	130	2.93	3.75	3.2935	0.20322

Variable	N	Min	Max	Mean	SD
Educational Quality (Y)	130	2.89	3.64	3.2283	0.19632

Table 1 shows that BOS obtained a mean score of 3.2646 with a standard deviation of 0.18786. This indicates that respondents generally perceived BOS management as good and that their responses were relatively homogeneous. Nevertheless, the result should not be interpreted as fully optimal because preliminary observations still indicated weaknesses in targeting, transparency, and the use of funds for high-priority instructional needs. Facilities and infrastructure obtained the highest mean, 3.2935, with a standard deviation of 0.20322. Although respondents generally perceived the facilities as supportive, the minimum score of 2.93 and the comparatively larger standard deviation suggest uneven conditions among schools or classrooms. Some teachers had adequate access to resources, whereas others continued to experience shortages of textbooks, teaching aids, and learning kits.

Educational quality obtained a mean score of 3.2283 with a standard deviation of 0.19632. The mean was slightly lower than those of the two independent variables, indicating that the availability of funding and facilities did not automatically produce optimal educational quality. Educational quality also depends on leadership, teacher competence, school culture, family support, and the consistency with which resources are used and evaluated. The descriptive findings indicate a generally favorable resource base but also reveal room for improvement. The pattern supports the need for regression analysis to determine whether differences in BOS management and facilities were significantly associated with educational quality.

Prerequisite Tests

Table 2. Summary of Prerequisite Tests

Test	Indicator	Value	Criterion	Decision
Normality X1	Asymp. Sig.	0.182	> 0.05	Normal
Normality X2	Asymp. Sig.	0.070	> 0.05	Normal
Normality Y	Asymp. Sig.	0.200	> 0.05	Normal
Linearity X1-Y	Deviation from Linearity	0.972	> 0.05	Linear
Linearity X2-Y	Deviation from Linearity	0.798	> 0.05	Linear
Multicollinearity X1	Tolerance / VIF	0.942 / 1.061	Tolerance > 0.10 ; VIF < 10	No multicollinearity

Test	Indicator	Value	Criterion	Decision
Multicollinearity X2	Tolerance / VIF	0.942 / 1.061	Tolerance > 0.10; VIF < 10	No multicollinearity

The normality-test significance values were 0.182 for BOS, 0.070 for facilities and infrastructure, and 0.200 for educational quality. All exceeded 0.05, indicating normally distributed data. The deviation-from-linearity values were 0.972 for the relationship between BOS and educational quality and 0.798 for the relationship between facilities and educational quality. Both values exceeded 0.05, confirming linear relationships. The tolerance value for both independent variables was 0.942, and the variance inflation factor was 1.061. Because tolerance exceeded 0.10 and VIF was below 10, no multicollinearity was detected. The data therefore satisfied the assumptions required for simple and multiple linear regression.

Hypothesis Testing

Table 3. Summary of Regression Results

Model	R	R ²	B	Test Value	Sig.	Regression Equation
X1 → Y	0.369	0.136	0.386	t = 7.491	0.000	Y = 1.970 + 0.386X1
X2 → Y	0.586	0.343	0.566	t = 8.183	0.000	Y = 1.364 + 0.566X2
X1 and X2 → Y	0.631	0.399	X1 = 0.253; X2 = 0.510	F = 42.105	0.000	Y = 0.723 + 0.253X1 + 0.510X2

The first simple-regression model showed that BOS had a positive and significant effect on educational quality. The regression coefficient was 0.386, the t value was 7.491, and the significance value was below 0.001. The equation $Y = 1.970 + 0.386X_1$ indicates that an increase in the quality of BOS management was associated with an increase in educational quality. The coefficient of determination of 0.136 means that BOS explained 13.6% of the variance in educational quality. The second simple-regression model showed that facilities and infrastructure had a positive and significant effect on educational quality. The coefficient was 0.566, the t value was 8.183, and the significance value was below 0.001. The equation $Y = 1.364 + 0.566X_2$ indicates a stronger positive relationship than that observed for BOS in the partial model. Facilities and infrastructure explained 34.3% of the variance in educational quality.

The multiple-regression model showed that BOS and facilities and infrastructure simultaneously had a positive and significant effect on educational quality. The F value was 42.105 with a significance value below 0.001. The equation $Y = 0.723 + 0.253X_1 + 0.510X_2$ indicates that both predictors retained positive coefficients

when analyzed together, although the coefficient for facilities and infrastructure was larger. The model explained 39.9% of educational quality, while the remaining 60.1% was associated with factors outside the model.

The Effect of School Operational Assistance on Educational Quality

The positive and significant effect of BOS indicates that educational quality improves when operational funds are managed more accountably, transparently, efficiently, and in closer alignment with school needs. BOS enables schools to maintain daily operations, procure learning materials, support student programs, repair facilities, and provide services that sustain teaching and learning. The finding is consistent with Pardede and Simanjuntak (2020), who emphasized that the effectiveness of BOS depends on the quality of financial management. The contribution of 13.6% is meaningful but smaller than the contribution of facilities and infrastructure. This pattern shows that funding does not influence quality automatically. BOS must pass through a sequence of managerial decisions before it affects students: needs must be identified, priorities must be agreed upon, expenditures must be implemented, materials or services must reach classrooms, and outcomes must be monitored. Weaknesses at any stage reduce the educational value of the funding.

The finding aligns with international research demonstrating that money matters when expenditure reaches relevant educational activities. Jackson et al. (2016) and Hyman (2017) found long-term benefits of school spending, while Lafortune et al. (2018) showed that finance reform could improve the distribution of achievement. In the present context, the implication is that BOS should be directed toward the shortages identified in the schools, including textbooks, teaching aids, learning kits, facility repair, and other resources with direct instructional value. Accountability should therefore be interpreted both administratively and pedagogically. Accurate reports and compliant transactions are necessary, but effective BOS management must also demonstrate that expenditure improves learning conditions. School leaders should connect the School Activity and Budget Plan with evidence from facility inventories, classroom observations, teacher needs, student data, and program evaluations.

The Effect of Facilities and Infrastructure on Educational Quality

Facilities and infrastructure had a stronger partial contribution to educational quality, explaining 34.3% of its variance. This finding is logical because physical and instructional resources are experienced directly in classrooms. Textbooks, visual media, manipulatives, learning kits, libraries, safe classrooms, sanitation, and well-organized school environments help teachers present content more concretely and enable students to participate in varied activities. At the elementary level, the effect is particularly important because many concepts require observation and manipulation. Fraction blocks, plane and solid models, protractors, and magnetic grids help students understand mathematical relationships that may be difficult to

grasp through verbal explanation alone. Reading materials and literacy corners support language development, while thematic media connect lessons with students' daily experiences.

The finding supports Barrett et al. (2015), who showed that classroom environmental quality was related to learning progress. It is also consistent with Daryanto (2020), Karwono (2021), and Pribadi (2019), who described facilities as resources that increase comfort, efficiency, and instructional effectiveness. The relatively large coefficient indicates that facility improvement should be a priority in Tungkal Ilir District. However, educational benefits depend on more than procurement. Facilities must be relevant, accessible, safe, functional, and regularly used. Schools should maintain an updated inventory, record the condition and utilization of items, repair minor damage promptly, schedule shared resources, and assist teachers in integrating media into lesson plans. A facility that remains locked, damaged, or pedagogically unused does not contribute substantially to quality.

The Simultaneous Effect of BOS and Facilities and Infrastructure on Educational Quality

The simultaneous contribution of 39.9% demonstrates that educational quality is supported by the integration of financial and physical resources. BOS provides the capacity to finance educational needs, whereas facilities and infrastructure provide the tangible conditions through which teachers and students experience educational services. When funding and facilities are aligned, schools are better able to sustain regular operations, provide appropriate learning resources, and maintain conducive environments. The larger coefficient for facilities and infrastructure in the multiple model indicates that the direct availability and condition of resources were more closely associated with educational quality than BOS management alone. This does not make BOS unimportant. Rather, it suggests that BOS becomes most valuable when converted into facilities, materials, maintenance, and programs that directly strengthen teaching and learning.

The relationship can be translated into a practical quality-management cycle. Schools first collect data on student, teacher, curriculum, and facility needs. They then establish budget priorities, procure or maintain relevant resources, support teachers in using them, and evaluate the effect on educational services. This cycle is consistent with Duflo et al. (2015), who showed that resources produce stronger effects when accompanied by appropriate governance and institutional arrangements. The unexplained 60.1% confirms that educational quality remains multidimensional. Principal leadership, teacher professionalism, academic supervision, school culture, parental involvement, student motivation, curriculum implementation, and technology use may also influence quality. BOS and facilities should therefore be strengthened as foundational resources within a broader school-improvement strategy.

Practical Implications and Research Limitations

Principals should adopt data-based and participatory budgeting. Teachers should be involved in identifying specific classroom needs, while school committees and other stakeholders should have access to clear information regarding priorities and expenditure. The School Activity and Budget Plan should explicitly connect each major expenditure with an identified problem, an expected educational benefit, a responsible person, and a method of evaluation. Schools should conduct a practical audit of facilities that records quantity, condition, accessibility, frequency of use, maintenance requirements, and relevance to the curriculum. Priority should be given to essential elementary-school resources such as textbooks, mathematical manipulatives, literacy materials, thematic learning kits, sanitation, classroom repair, and safe learning spaces. Procurement should be accompanied by teacher guidance so that new resources are used effectively.

The district education office should strengthen both financial and instructional assistance. BOS monitoring should examine not only compliance but also the educational relevance of expenditure. Facility assistance should be based on differences among schools, and schools with greater shortages should receive targeted support. Follow-up should examine whether resources are maintained and incorporated into classroom practice. This study has several limitations. The primary data were obtained from teacher-perception questionnaires and may therefore contain subjective bias. The ex post facto design identifies statistical or predictive relationships rather than definitive causality. The study also did not include variables such as principal leadership, teacher professionalism, academic supervision, school culture, parental involvement, student motivation, or curriculum implementation. Future research should combine surveys with interviews, classroom observations, facility audits, and analysis of budget documents to provide a more comprehensive explanation of how funding and facilities affect educational quality.

CONCLUSION

School Operational Assistance had a positive and significant effect on educational quality in public elementary schools in Tungkal Ilir District, Banyuasin Regency, explaining 13.6% of the variance. Facilities and infrastructure also had a positive and significant effect and explained 34.3% of the variance. Simultaneously, both variables explained 39.9% of educational quality, with the multiple-regression equation $Y = 0.723 + 0.253X_1 + 0.510X_2$. The stronger coefficient for facilities indicates that educational quality is closely associated with the availability, condition, accessibility, and use of tangible learning resources, while BOS functions as an essential financial mechanism for supporting these resources and other school operations. Principals should strengthen BOS management through transparent, participatory, regulation-compliant, and instruction-oriented planning. Schools should systematically identify, procure, inventory, maintain, and evaluate facilities according to classroom needs. Teachers should use available resources

creatively and integrate media and teaching aids into instructional planning. The district education office should provide differentiated facility support, financial-management assistance, and monitoring that evaluates both administrative accountability and educational impact.

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