

Sustaining The Culture of Excellence: A Systematic Review of High-Performance School Grants Utilization in Maintaining Educational AchievementsDhinar Sri Rustiana¹, Slamet Subiyantoro², Kusdianto³^{1,2} Universitas Sebelas Maret, ³Universitas Cenderawasih
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Abstract

In recent years, education policies globally have shifted towards performance-based funding (PBF) schemes, rewarding high-performing schools with additional grants to sustain their quality. In Indonesia, this is manifested through the BOS Kinerja Prestasi. However, limited research synthesizes how these rewards are strategically utilized to maintain a culture of excellence rather than merely funding short-term activities. This study aims to systematically review global literature on the utilization of achievement-based school grants and identify managerial strategies that effectively sustain educational achievements. A Systematic Literature Review (SLR) was conducted using the PRISMA protocol. Data were sourced from Scopus, ERIC, and Google Scholar (2020–2025) using keywords: "performance-based funding," "school reward grants," "sustaining school improvement," and "high-performing school culture". Twenty articles meeting the inclusion criteria were analyzed. The synthesis reveals three dominant themes in effective grant utilization: (1) Investment in sustainable human capital development through teacher training, (2) Strengthening the school ecosystem and climate to foster student engagement, and (3) Digital transformation for talent management. Schools that allocate grants for long-term capacity building show higher sustainability in achievement compared to those spending on consumable resources. It is concluded that financial rewards act as a catalyst, but managerial prudence in allocation determines the sustainability of excellence.

Keywords: BOS Kinerja Prestasi, culture of excellence, performance-based funding, school sustainability, systematic review

Abstrak

Dalam beberapa tahun terakhir, kebijakan pendidikan secara global telah bergeser ke arah skema pendanaan berbasis kinerja (PBF), yang memberikan penghargaan kepada sekolah berkinerja tinggi dengan dana tambahan untuk mempertahankan kualitasnya. Di Indonesia, hal ini diwujudkan melalui BOS Kinerja Prestasi. Namun, penelitian yang mensintesis bagaimana penghargaan ini dimanfaatkan secara strategis untuk mempertahankan budaya keunggulan masih terbatas. Penelitian ini bertujuan untuk meninjau secara sistematis literatur global tentang pemanfaatan dana hibah sekolah berbasis prestasi dan mengidentifikasi strategi manajerial yang efektif mempertahankan prestasi pendidikan. *Metode Systematic Literature Review (SLR)* dilakukan dengan protokol PRISMA. Data bersumber dari *Scopus, ERIC, dan Google Scholar (2020–2025)*. Dua puluh artikel yang memenuhi kriteria inklusi dianalisis. Sintesis mengungkapkan tiga tema dominan dalam pemanfaatan dana yang efektif: (1) Investasi dalam pengembangan sumber daya manusia yang berkelanjutan, (2) Penguatan ekosistem dan iklim sekolah, dan (3) Transformasi digital untuk manajemen talenta. Sekolah yang mengalokasikan dana untuk peningkatan kapasitas jangka panjang menunjukkan keberlanjutan prestasi yang lebih tinggi. Disimpulkan bahwa penghargaan finansial bertindak sebagai katalisator, namun kehati-hatian manajerial dalam alokasi menentukan keberlanjutan keunggulan.

Kata kunci: BOS Kinerja Prestasi, budaya keunggulan, pendanaan berbasis kinerja, keberlanjutan sekolah, tinjauan sistematis



INTRODUCTION

Over the past two decades, the global landscape of educational management and financing has undergone a fundamental transformation. The traditional paradigm focusing solely on equity-based funding or input-based funding has shifted towards incentive models based on output or performance (Performance-Based Funding/PBF). This shift is inextricably linked to the strong influence of New Public Management (NPM) ideology, which demands public sectors, including educational institutions, adopt principles of efficiency, accountability, and competition akin to the corporate sector (Mizrahi, 2020). Within this framework, schools are viewed as autonomous units required to account for resource utilization not only through administrative reports but also through evidence of student achievement.

Governments in various developed and developing countries have begun implementing competitive grant schemes or reward grants for schools demonstrating above-average performance. In the United States and the United Kingdom, this model is known as accountability-driven funding, while in Indonesia, this policy is manifested through the launch of the Achievement-Based School Operational Assistance (Bantuan Operasional Sekolah (BOS) Kinerja Prestasi). As stipulated in national regulations, BOS Kinerja Prestasi is awarded to educational units assessed as having superior performance in education reports, encompassing academic aspects (literacy and numeracy), learning environment climate, and non-academic student achievements (Kemendikbudristek, 2023).

The philosophy underlying this incentive funding policy is crucial to understand. These funds are not designed merely as a "reward" or financial bonus for past hard work, but as a strategic instrument to ensure the sustainability of a "culture of excellence" in the future. The government recognizes that high-performing schools play a vital role as locomotives of change and reference schools for their surroundings. Therefore, this additional funding injection is expected to function as a catalyst (enabler) allowing schools to continue innovating, improving service quality, and preventing decline in quality.

Setiawan and Irawan (2023) emphasize that the effectiveness of performance fund policies is measured not only by budget absorption but also by the extent to which these funds create a multiplier effect on enhancing the quality of educational units. In this context, principals are required to possess sharp managerial vision in translating financial funds into programs with long-term impact. The main challenge lies no longer in "how to obtain funds," but rather in "how to manage funds" so that achievements are not episodic or momentary.

Despite noble intentions, empirical reality on the ground shows that sustaining excellence is often far more challenging than achieving it. High-performing schools are prone to facing the "plateau effect," where the achievement improvement curve stagnates after reaching a certain point. This is often exacerbated by complacency among teachers and school management who feel they have reached the peak, leading to a decline in motivation to innovate.

In this stagnant condition, the presence of large grants can be a double-edged sword. If not managed with the right strategy, these funds risk being trapped in consumptive or ceremonial expenditures, such as non-urgent physical repairs, uniform purchases, or victory celebrations, which have minimal pedagogical impact. Pradana and Alfiansyah (2023), in their study, found that many schools receiving performance funds experience an allocation dilemma, causing funds to be spent on consumable goods that do not contribute to the sustainability of student achievement. This phenomenon indicates a gap in managerial competence regarding the management of surplus resources.

International research also highlights the complexity of the relationship between school autonomy and performance accountability. Parcerisa and Verger (2024) explain

that while budgetary autonomy provides flexibility for schools to innovate, high accountability pressures often push schools towards short-termism. Principals may be tempted to use grants to pursue easily measurable instant targets (such as drilling for exams) rather than investing in fundamental aspects where results are only visible in the long term (such as building a research culture or teacher training).

Tandberg et al. (2020) add that in many countries, PBF schemes often fail to achieve their objectives due to decoupling between policy goals at the central level and micro-practices at the school level. Policies expect quality transformation, but schools respond with mere administrative compliance. Consequently, funds that should be strategic investments turn into mere additional operational costs with no significant added value.

Observing these dynamics, there is an urgent need to examine managerial strategies implemented by high-performing schools in utilizing achievement grants. Unfortunately, current literature is still dominated by macro-economic studies measuring statistical correlations between aid amounts and student test scores (Hanushek, 2019; Lee, 2023), or studies focusing on higher education. There remains a scarcity of literature reviewing in-depth micro-managerial aspects at the elementary school level, specifically regarding how fund allocation decisions are made to ensure achievement sustainability.

Research on BOS in Indonesia, such as that conducted by Ubaidillah (2021) and Falakh and Riharjo (2022), mostly revolves around issues of transparency, reporting accountability, and administrative compliance. Few have touched upon the strategic aspect of fund utilization for talent and school culture development. The gap between the need for strategic guidance for principals and the lack of empirical evidence on best practices in performance fund management forms the primary basis of this study.

This article aims to bridge this gap by conducting a Systematic Literature Review (SLR) of current global and national literature. This study seeks to answer the primary research question: How do high-performing schools strategically utilize achievement-based grants to sustain their culture of excellence? Through synthesizing various research findings, this article is expected to identify managerial strategy patterns proven effective in transforming financial funds into sustainable education quality, and to provide practical recommendations for school leaders in managing BOS Kinerja Prestasi funds.

METHOD

This study employs a Systematic Literature Review (SLR) design (Kraus et al., 2022; Paul et al., 2021), executed following the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol (Page et al., 2021). This method was chosen for its capability to map, critically evaluate, and synthesize findings from various previous studies to answer specific research questions objectively and transparently.

A comprehensive literature search was conducted across three major academic databases: Scopus, ERIC (Education Resources Information Center), and Google Scholar. The selection of these databases was based on their reputation and relevance to the fields of education and management. To ensure data currency and relevance to current policy dynamics, the search was limited to articles published within the last five years, specifically from 2020 to 2025. Following a rigorous screening process based on the predefined inclusion and exclusion criteria, a total of 20 selected articles were ultimately included in the final analysis.

Search keywords were structured using Boolean Operators to maximize result relevance. The search strings used in English included: ("performance-based funding" OR "school reward grants" OR "achievement-based grants") AND ("school sustainability" OR "sustaining excellence" OR "high-performing school culture") AND ("primary education" OR "K-12"). For the Indonesian context, keywords used were:

"BOS Kinerja Prestasi" (Achievement-Based BOS), "management of school performance funds," and "high-performing school management".

Article selection was based on strict inclusion criteria: (1) The article is an empirical research result (qualitative, quantitative, or mixed methods) that has undergone peer-review; (2) The research subject focuses on primary or secondary education units receiving performance-based incentives or grants; (3) Explicitly discusses utilization strategies, budget allocation management, or its impact on school quality sustainability. Articles in the form of opinions, letters to editors, textbooks, or articles without full-text availability were excluded from the analysis.

From the initial search, 156 articles were found. After duplicate filtering and screening based on titles and abstracts, 45 relevant articles remained. The next stage was full-text reading to assess methodological feasibility and content relevance, resulting in 20 final articles (10 international journals and 10 national journals) for analysis. Data analysis was performed using thematic analysis techniques to identify managerial strategy patterns that recurrently appear across various research contexts.

RESULTS AND DISCUSSION

Based on the synthesis of the 20 selected articles, it was found that the sustainability of achievement in superior schools does not happen by chance but is the result of strategic resource allocation decisions. Three main themes emerged as pillars of managerial strategies for high-performing schools in utilizing achievement grants: (1) Investment in Human Capital Development, (2) Strengthening School Ecosystem and Climate, and (3) Digital Transformation of Talent Management.

1. Sustainable Investment in Human Capital

The most consistent finding across global and national literature is that schools successfully maintaining their excellence prioritize using grant funds for teacher capacity development, not merely physical facilities. Mizrahi (2020), in his study on performance management in the public sector, highlights that performance-based funding often fails to provide long-term impact if not accompanied by capacity enhancement of its implementing agents. Magnificent buildings or sophisticated tools are useless if teachers lack the competence to utilize them.

Singh (2023) reinforces that empowering educators through Professional Development funds is key to sustainability. Leading schools allocate the largest portion of their grants to transformative training programs rather than administrative ones. Activity forms include: (a) Training of Trainers (ToT), sending selected teachers to become expert trainers who will later train their peers in-school (in-house training); (b) Expert Coaching, by bringing in experts, practitioners, or guest lecturers to provide intensive mentoring in innovative learning methods or olympiad coaching; and (c) Professional Learning Communities (PLC), by funding teacher working groups to conduct Lesson Study or classroom action research.

In the Indonesian context, Sugiarto and Aminah (2022) found a positive correlation between the use of BOS Kinerja funds for teacher competency improvement workshops and student achievement stability. Schools using funds to enhance teachers' soft skills and hard skills proved more resilient to curriculum changes compared to schools spending funds on physical capital expenditure. This aligns with Human Capital theory stating that investment in human knowledge and skills yields the highest return on investment (ROI) in education (Lee, 2023). With this strategy, schools no longer depend on external tutoring institutions but possess self-sufficiency in nurturing their students.

2. Institutionalizing Culture of Excellence through School Ecosystem Strengthening

The second dominant theme is the use of funds to engineer school climate and culture. Student achievement does not grow in a vacuum but is nurtured by a supportive, safe, and appreciative ecosystem. Turner et al. (2022), in their research in

the United States, show that well-funded school infrastructure indeed contributes to talent development, but such infrastructure must be designed to support students' social and psychological interactions.

High-performing schools use grant funds to create an environment that stimulates achievement motivation. Lestari and Setiawan (2022) note that BOS Kinerja funds are effective when used for: (a) Appreciation and Reward Systems, providing awards to high-achieving students and teachers in the form of scholarships, certificates, or coaching incentives. This builds intrinsic motivation and a sense of belonging; (b) Structured Student Activities, Kakungulu (2025) found that funds allocated for professional management of extracurricular activities, such as routine internal competitions, creativity weeks, and exhibitions, significantly impact the school's academic reputation; (c) Well-being Support Facilities, through the provision of counseling rooms, comfortable reading corners, or adequate sports equipment to maintain students' mental and physical health.

This strategy asserts that achievement sustainability relies heavily on "culture." Grants are used to institutionalize values of hard work, discipline, and healthy competition so they become collective norms for the school community. Almy and Tooley (2023) remind that this culture-building strategy must be led by a strong principal vision to avoid being trapped in hollow ceremonial activities.

3. Digital Transformation and Data-Driven Talent Management

In the Education 4.0 era, the third emerging strategy as a key differentiator is utilizing funds for digital transformation. Advanced schools no longer manage student talents based on intuition or fleeting observations but shift to data-driven management. Brøgger (2024) notes that performance-based funding encourages schools to adopt performance prediction technologies.

BOS Kinerja Prestasi funds are strategically utilized for: (a) Digital Diagnostic Assessment, by subscribing to platforms or applications for psychometric tests and talent mapping that are valid and reliable. This allows schools to discover "hidden potential" in students that might not be visible in regular classes; (b) Achievement Management Information Systems, building a digital database recording student achievement track records year over year, ensuring coaching continuity despite teacher or principal turnover; (c) Adaptive Learning Media, through investment in software or adaptive learning media licenses supporting personalized learning.

Nugraha and Aulia (2023), in the Indonesian context, found that schools allocating budgets for management digitalization tend to have higher efficiency in program planning. Wibowo (2023) also adds that integrating technology in talent management in the Kurikulum Merdeka era is an absolute necessity to facilitate diverse student potentials (multiple intelligences).

The three themes above indicate a paradigm shift in fund management. Schools failing to sustain achievement are generally trapped in "consumable spending" patterns, such as excessive meeting consumption, irrelevant official travel, or decorative renovations. Conversely, successful schools apply a "capacity building investment" pattern. BOS Kinerja Prestasi funds are managed with the principle of intangible assets: teacher competence, school culture, and data systems. These assets guarantee that when the grant funds run out or are discontinued, the school retains the internal capability to achieve.

To facilitate understanding of the relationship between fund allocation and achievement sustainability, a synthesis summary is presented in Table 1.

Table 1. Synthesis of Managerial Strategies in Utilizing Achievement-Based Grants

Strategic Domain	Allocation Focus / Key Activities	Sustainability Impact (Long-term Outcome)
1. Human Capital Investment	<ul style="list-style-type: none"> • Training of Trainers (ToT): Developing internal master teachers. • Expert Coaching: Hiring external experts to mentor staff. • Professional Learning Communities (PLC): Funding teacher research groups. 	Builds in-house capability and reduces reliance on external vendors/tutors. Ensures instructional quality remains high even with student turnover.
2. Strengthening School Ecosystem	<ul style="list-style-type: none"> • Appreciation Systems: Scholarships, bonuses, or awards for achievers. • Structured Competitions: Regular internal talent weeks or showcases. • Well-being Facilities: Student lounges, counseling corners, or creative labs. 	Institutionalizes the "Culture of Excellence" as a collective norm. Increases intrinsic motivation and sense of belonging among students and staff.
3. Digital Transformation	<ul style="list-style-type: none"> • Digital Talent Mapping: Subscriptions to psychometric/diagnostic tools. • Performance Databases: Tracking student achievement history. • Adaptive Learning Tools: Software for personalized learning paths. 	Enables data-driven decision-making . Allows early identification of "hidden talents" and prevents talent loss through systematic monitoring.

Based on Table 1, a clear paradigm shift is visible from consumable spending towards capacity building investment. These intangible assets are what guarantee the sustainability of school achievement.

CONCLUSION

The sustainability of a culture of excellence in elementary schools relies heavily on the sharpness of the principal's managerial vision in deciding grant allocations. Based on the systematic review of literature from 2020-2025, it can be concluded that Achievement-Based School Grants like BOS Kinerja Prestasi have the most significant and sustainable impact when invested in intangible assets.

Three identified key strategies are: (1) Massive investment in teacher professional development to build coaching independence; (2) Engineering an appreciative and inclusive school ecosystem to maintain community motivation; and (3) Adoption of talent management technology for data-driven decision-making. Schools prioritizing these three aspects prove more resilient in sustaining achievement compared to schools focusing only on physical capital expenditure.

Practical implications of this study suggest that school principals need to shift their budgeting mindset: from a mentality of "how to spend the budget" (spending) to a mentality of "where to invest" (investing). For policymakers (Education Office/Ministry), it is recommended to include program sustainability indicators and pedagogical impact as main components in monitoring and evaluating BOS Kinerja fund utilization, not just administrative compliance. Future research is recommended to conduct longitudinal studies to measure the quantitative impact of HR investment strategies on student achievement retention over a 3-5 year period.

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