



The Effectiveness of BOS Fund Management in Improving School Quality at SDN 184 Tebo, Jambi

Eva Silvia^{1*}, Yulia Wiji Astika¹, Joko Susanto¹, Poiran, Teta Wismar¹, Silvia Jesika¹

¹Institut Administrasi dan Kesehatan Setih Setio, Bungo, Indonesia

*yuliawijiaastika@gmail.com

ABSTRACT

School Operational Assistance Fund (BOS) is a government program intended to support school operational needs and improve the quality of educational services. However, the availability of BOS funds does not automatically guarantee improvements in school quality if the funds are not managed effectively, transparently, and accountably. This study aimed to analyze the effectiveness of BOS fund management in improving school quality at SDN 184 Tebo Regency, Jambi, and to identify the obstacles encountered in its implementation. This study employed a descriptive qualitative approach. Data were collected through semi-structured interviews, observation, and limited on-site document review involving the principal, teachers, BOS treasurer, school committee, and parents. The data were analyzed through data collection, data reduction, data presentation, and conclusion drawing. The findings showed that BOS fund management at SDN 184 was not fully effective. Program understanding, target accuracy, achievement of objectives, and tangible changes were partially achieved, while timeliness remained the weakest indicator. BOS funds contributed to learning activities, teacher training, textbooks, and administrative facilities. However, delayed fund disbursement, limited understanding of the new treasurer, additional fees reported by some parents, unmet facility needs, and delayed learning materials limited the effectiveness of fund management. The study suggests that schools need to strengthen BOS planning, transparency, monitoring, and financial management capacity to support sustainable school quality improvement.

Keywords: *BOS Fund Management; Educational Quality; Program Effectiveness; School Financial Management; School Operational Assistance.*

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INTRODUCTION

Education plays an important role in improving the quality of human resources and supporting national development. Through education, individuals not only acquire knowledge and skills but also develop character, responsibility, and social awareness. The improvement of human resources is closely related to the quality of education provided by schools, because schools are formal institutions responsible for delivering

learning services and developing students' potential. Previous studies have emphasized that education contributes to human capital development and national competitiveness when it is supported by effective policies, adequate facilities, and proper management of educational resources (Delima et al., 2025; Pradesa et al., 2024).

One of the government's efforts to support the implementation of quality education is the School Operational Assistance Fund, commonly known as BOS. BOS is a government policy instrument designed to support non-personnel operational costs in schools, including learning activities, student assessment, school administration, teacher professional development, facility maintenance, and the provision of learning resources. The management of BOS funds must follow applicable technical guidelines and should be implemented transparently, accountably, and according to school priority needs (Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi Republik Indonesia, 2022, 2023). BOS funds are expected to improve educational services when they are managed effectively and directed toward supporting school operations and learning quality (Arifin, 2021; Mismariat et al., 2026).

The effectiveness of BOS fund management is closely related to school planning, implementation, monitoring, and accountability. Schools are required to prepare the School Activity and Budget Plan, implement programs based on priority needs, report the use of funds, and involve stakeholders such as teachers, school committees, and parents. Transparency and accountability are essential in BOS fund management because they allow stakeholders to understand how funds are planned, used, and reported (Musfirah et al., 2024). In addition, the use of accounting information systems and internal control mechanisms can help schools improve financial reporting, reduce administrative errors, and strengthen accountability in fund management (Widati et al., 2024).

Although BOS funds are intended to support school quality, the availability of funds does not automatically guarantee improvement in educational services. Several studies have shown that the effectiveness of BOS fund management is influenced by the accuracy of planning, the timeliness of fund disbursement, the capacity of school financial managers, the suitability of fund use with technical guidelines, and the ability of schools to transform funding into tangible improvements in learning services (Halimah et al., 2023; Wijaya et al., 2024). Therefore, BOS fund management should not only be viewed as an administrative process but also as an important mechanism for improving school quality.

In this study, effectiveness is understood as the extent to which a program achieves its objectives and provides benefits to the intended target group. The analysis is based on Sutrisno's (2007) five indicators of program effectiveness, namely program understanding, target accuracy, timeliness, achievement of objectives, and tangible changes. These indicators are considered relevant for evaluating BOS fund management because they allow the researcher to examine not only whether the funds are available, but also whether they are understood, used appropriately, disbursed on time, directed toward school objectives, and able to produce visible improvements.

Previous studies have examined BOS fund management from various perspectives, including fund distribution, transparency, accountability, RKAS-based evaluation, and school quality improvement (Halimah et al., 2023; Waluyo et al., 2023; Mehan et al., 2024; Pawaka & Herlinawati, 2025). However, studies that specifically

examine the effectiveness of BOS fund management at the elementary school level using the five indicators of program effectiveness remain limited, particularly in the context of SDN 184 Tebo Regency, Jambi. Therefore, this study focuses on how BOS funds are managed at the school level and how their management contributes to school quality through the dimensions of program understanding, target accuracy, timeliness, achievement of objectives, and tangible changes.

Preliminary observations at SDN 184 Tebo Regency showed several school quality-related challenges. The school was still accredited at level C, library administration was not yet well organized, and several facilities required maintenance, including damaged or leaking roofs. These conditions indicate the need to examine whether BOS fund management has effectively supported school quality improvement. Although SDN 184 regularly receives BOS funds, regular fund receipt does not necessarily mean that fund management has been fully effective. The effectiveness of BOS fund management needs to be assessed by examining how the funds are planned, used, monitored, and accounted for, as well as how they contribute to improving school services, facilities, and learning support.

Based on this background, this study aims to analyze the effectiveness of School Operational Assistance Fund management in improving school quality at SDN 184 Tebo Regency, Jambi, and to identify the obstacles encountered in the management and utilization of BOS funds. The findings are expected to provide practical input for schools in improving planning, implementation, transparency, accountability, and monitoring of BOS fund management.

METHOD

This study used a descriptive qualitative approach. This approach was chosen because the study aimed to describe and interpret the effectiveness of School Operational Assistance Fund (BOS) management in improving school quality at SDN 184 Tebo Regency, Jambi. A qualitative descriptive approach is appropriate for examining social phenomena, institutional practices, and stakeholder experiences in a natural setting. In this study, the phenomenon examined was the management of BOS funds, including planning, implementation, transparency, accountability, timeliness of fund disbursement, and its contribution to school quality.

The research was conducted at SDN 184 Tebo Regency, Jambi. The informants were selected using purposive sampling, based on their knowledge, experience, and direct or indirect involvement in the management and utilization of BOS funds. The criteria for selecting informants were direct involvement in the planning, implementation, supervision, or accountability of BOS funds; knowledge of the policies and mechanisms of BOS fund management; willingness to provide information openly; and familiarity with the school's operational activities. The informants consisted of 15 participants, namely the school principal, six teachers, the BOS treasurer, one school committee representative, and six parents.

Data were collected through semi-structured interviews, observation, and limited document review. The primary data were obtained from interviews with the school principal, teachers, BOS treasurer, school committee, and parents. The interviews focused on the effectiveness indicators of BOS fund management, including program

understanding, target accuracy, timeliness, achievement of objectives, and tangible changes. The interviews also explored supporting and inhibiting factors in BOS fund management.

Observation was conducted to examine the school environment, learning facilities, administrative practices, and visible facilities supported by BOS funds, such as books, learning equipment, computers, printers, and other operational facilities. The researcher recorded the observation results in field notes and used them to support the interview findings.

Document review was conducted in a limited manner. The researcher reviewed several school documents on-site, including the School Activity and Budget Plan (RKAS), BOS fund-related records, data on the number of students, facility-related records, and documentation of school activities. However, due to school confidentiality and administrative restrictions, detailed RKAS documents and BOS fund disbursement schedules could only be viewed at the school and were not copied or attached to this study. Therefore, the documentary data were used only as supporting data to triangulate the findings from interviews and observations. In addition, the study used aggregate BOS fund data from 2023 to 2025, including the total amount of BOS funds received and the number of students each year.

The main instrument in this study was the researcher as a human instrument, supported by a semi-structured interview guide, field notes, observation sheets, a voice recorder, and photographic documentation. The interview guide was developed based on the indicators of program effectiveness, namely program understanding, target accuracy, timeliness, achievement of objectives, and tangible changes. These indicators were used to examine whether BOS fund management at SDN 184 had supported school quality improvement.

The validity of the data was strengthened through source triangulation and methodological triangulation. Source triangulation was conducted by comparing information from the principal, BOS treasurer, teachers, school committee, and parents. Methodological triangulation was conducted by comparing data obtained from interviews, observations, and limited on-site document review. Because detailed financial documents could not be copied, the findings related to RKAS, fund realization, and disbursement schedules were interpreted cautiously as qualitative findings supported by interview data and limited document review.

The data were analyzed using an interactive qualitative analysis model consisting of data collection, data reduction, data presentation, and conclusion drawing. First, data were collected through interviews, observation, and limited document review. Second, the data were reduced by selecting information relevant to the five indicators of BOS fund management effectiveness. Third, the data were presented in descriptive form based on the indicators of program understanding, target accuracy, timeliness, achievement of objectives, and tangible changes. Finally, conclusions were drawn by interpreting the patterns of findings and identifying the main obstacles in BOS fund management at SDN 184 Tebo Regency, Jambi.

RESULTS

The findings of this study are presented based on five indicators of School Operational Assistance Fund (BOS) management effectiveness, namely program understanding, target accuracy, timeliness, achievement of objectives, and tangible changes. The data were obtained from interviews with the school principal, teachers, the BOS treasurer, the school committee, and parents. The interview data were supported by observation and limited on-site document review. The detailed RKAS and BOS fund disbursement schedules were only reviewed at the school and were not copied or attached to this study.

The aggregate data showed that SDN 184 Tebo Regency received BOS funds for three consecutive years. In 2023 and 2024, the school received Rp112,800,000 for 125 students. In 2025, the school received Rp111,860,000 for 111 students. These data provide a general overview of BOS fund availability at the school.

Table 1. BOS Fund Data and Number of Students at SDN 184

Year	Total BOS Fund	Number of Students
2023	Rp112,800,000	125 students
2024	Rp112,800,000	125 students
2025	Rp111,860,000	111 students

Program Understanding

Program understanding was examined by identifying the extent to which school stakeholders understood the objectives, procedures, and use of BOS funds. The principal stated that BOS-related socialization was conducted every year, especially when there were additional directions from the Education Office. The principal stated, "Socialization is held every year because sometimes there are additional socialization activities from the Education Office."

The teachers also showed awareness of the importance of BOS funds for learning activities. One teacher stated, "These funds are very helpful for learning activities. However, I hope all teachers can receive training on the use of BOS funds so that the process becomes more transparent and participatory."

The interview data also showed that the BOS treasurer was still relatively new in the position. The principal stated that the current treasurer had served for one year after replacing the previous treasurer who had retired. A teacher also stated that the treasurer sometimes still appeared confused in preparing reports and needed assistance from other members of the BOS team.

Target Accuracy

Target accuracy was examined by identifying the use of BOS funds for school operational needs and student learning support. Based on interviews with the school committee, BOS funds were used for stationery, school supplies, photocopies of student worksheets, and examination materials. The school committee stated, "The BOS funds at this school are used to purchase stationery, school needs, photocopies of student worksheets, and examination facilities. In our opinion, all of these uses are in accordance with the technical guidelines and are well targeted."

Parents also reported that BOS funds helped reduce school-related expenses. One parent stated, "I know about BOS funds from committee meetings. The funds are used

for school needs such as purchasing stationery and repairing the school. I think this is very helpful because we are rarely asked to pay contributions anymore." Another parent stated that their child no longer needed to buy additional textbooks because the school had provided textbooks using BOS funds.

However, a different statement was also found from another parent. The parent stated, "My child is still asked to pay fees. If BOS were truly targeted, there should be no additional fees like this." This finding shows that parents had different experiences regarding the extent to which BOS funds reduced school-related costs.

Timeliness

Timeliness was examined by identifying whether BOS funds were received and used according to the planned schedule. The interview data showed that delays in BOS fund disbursement occurred at the beginning of the year. The principal stated that several school activity plans were delayed because the BOS funds were not disbursed according to schedule. The principal also stated that delays in fund disbursement from January to March disrupted school activities that required financing.

The principal further explained that the school sometimes had to find temporary solutions while waiting for BOS funds to be disbursed. These included using the principal's personal funds or borrowing from local stores to meet urgent school needs. A teacher also stated, "Every year, we hope the funds will be disbursed at the beginning of the school year. However, sometimes they are only disbursed in April or May."

The BOS treasurer also confirmed the impact of delayed disbursement. The treasurer stated that when BOS funds were delayed, several planned school activities could not be implemented according to the schedule.

Achievement of Objectives

The achievement of objectives was examined by identifying the contribution of BOS funds to school activities, learning needs, and educational services. Teachers stated that BOS funds supported several school needs, including learning activities, school administration, textbooks, and facilities. One teacher stated, "The use of BOS funds has been well directed according to the needs of our students and has helped improve the quality of the school. However, there are still some needs that have not been met, such as a sports field."

Teachers also reported that BOS funds supported school administration. One teacher stated that the school administration became more organized because BOS funds allowed the school to purchase computers and printers. Parents also reported that BOS funds helped provide textbooks, so students did not need to buy additional textbooks. However, parents still needed to provide personal school supplies, such as stationery.

Tangible Changes

Tangible changes were examined by identifying visible improvements in facilities, administration, learning support, and school activities. The interview data showed that BOS funds were used to support teacher training, school administration, and the provision of learning facilities. One teacher stated that BOS funds were used for teacher training and that the training had a positive impact on teaching methods in the classroom.

The interview data also showed that BOS funds helped the school provide administrative facilities such as computers and printers. Teachers stated that these facilities supported school administration and made administrative work more organized. In addition, BOS funds were used to provide textbooks and support learning activities.

However, the data also showed several obstacles. Some teachers stated that several planned activities were postponed or canceled because of slow administrative processes, changes in technical guidelines, and delayed fund disbursement. One teacher also stated that teaching materials, such as textbooks, sometimes arrived late from publishers, which affected the availability of teaching materials for classroom instruction.

Table 2. Summary of Findings Based on the Five Indicators

Indicator	Main Findings
Program understanding	Annual socialization was conducted, but the new BOS treasurer still needed assistance in understanding reporting and management procedures.
Target accuracy	BOS funds were used for stationery, student worksheets, examination materials, textbooks, facilities, and school operations. However, one parent reported that additional fees were still charged.
Timeliness	BOS fund disbursement was reported to be delayed, sometimes until April or May, causing several school activities to be postponed.
Achievement of objectives	BOS funds supported learning activities, school administration, textbooks, computers, and printers, although some needs such as a sports field had not been fulfilled.
Tangible changes	BOS funds contributed to teacher training, administrative facilities, textbooks, and learning support, but some activities were delayed due to administrative and disbursement obstacles.

DISCUSSION

The findings of this study indicate that the management of School Operational Assistance Fund (BOS) at SDN 184 Tebo Regency, Jambi, was not fully effective. Based on Sutrisno's (2007) indicators of program effectiveness, BOS fund management should be assessed through program understanding, target accuracy, timeliness, achievement of objectives, and tangible changes. These indicators are relevant because program effectiveness is not only determined by the availability of funds but also by the extent to which the program achieves its intended objectives and produces benefits for the target group (Rahayuni & Rusli, 2021; Martauli et al., 2022). In the context of BOS fund management, schools are also required to manage funds according to technical guidelines, transparency principles, and accountability mechanisms as regulated in the technical provisions for education operational assistance funds (Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi Republik Indonesia, 2022, 2023).

The program understanding indicator was partially achieved. The principal, teachers, and school committee generally understood the purpose and function of BOS

funds, particularly as financial support for learning activities and school operations. Annual socialization from the Education Office also helped school stakeholders understand the procedures for BOS fund management. However, the limited understanding of the new BOS treasurer became an important obstacle. Since the treasurer had only served for one year and still needed assistance in preparing reports, the administrative capacity of the BOS management team was not yet optimal. This finding shows that program effectiveness depends not only on formal socialization but also on the competence of the personnel responsible for financial administration. Effective educational financial management requires adequate administrative capacity, reporting skills, and understanding of accountability procedures (Mulyono, 2017; Siregar, 2019). This is also in line with Ramdani (2024), who emphasizes that strengthening the capacity of BOS treasurers, particularly in information technology and reporting, is important for improving transparency and accountability in BOS fund management.

The target accuracy indicator was also partially achieved. BOS funds were reported to have been used for school operational needs, such as stationery, student worksheets, examination materials, textbooks, computers, printers, teacher training, and other learning support facilities. These uses indicate that BOS funds contributed to supporting school activities and reducing some financial burdens on parents. This finding is consistent with the purpose of BOS funds as a government policy instrument to support school operational needs and improve educational services (Arifin, 2021; Susanti & Azizatul Nafi'ah, 2022). However, the finding that some parents still reported additional fees shows that the use of BOS funds had not fully eliminated school-related costs for all students. This condition suggests that target accuracy cannot be assessed only from the school's administrative perspective but must also consider parents' experiences as beneficiaries of the program. Transparency and accountability are essential because stakeholders need clear information about how BOS funds are planned, used, and reported (Siregar, 2019; Musfirah et al., 2024; Widati et al., 2024).

Timeliness was the weakest indicator in BOS fund management at SDN 184. The findings showed that BOS fund disbursement was often delayed at the beginning of the year and was sometimes received only in April or May. These delays affected the implementation of school programs, particularly activities requiring immediate financing. The school had to take temporary measures, such as using the principal's personal funds or borrowing from local stores to meet urgent needs. In the theory of program effectiveness, timeliness is a crucial indicator because delayed implementation can reduce the achievement of planned objectives (Sutrisno, 2007). In school financial management, delayed fund disbursement may disrupt the implementation of school work plans, affect the availability of learning materials, and weaken the continuity of educational services. Therefore, although BOS funds were available, their effectiveness was reduced when the funds were not received according to the school's operational schedule.

The achievement of objectives indicator was partially achieved. BOS funds supported several school objectives, including the provision of textbooks, administrative facilities, learning support, and teacher training. These contributions helped improve school services and supported learning activities. This finding supports the view that school operational funding can contribute to educational quality when it is managed according to school needs and directed toward learning support, facilities, and teacher

development (Syukurman, 2020; Arifin, 2021; Barus et al., 2025; Mismariat et al., 2026). However, several needs remained unmet, such as the availability of a sports field and the timely provision of teaching materials. In addition, delayed fund disbursement affected the realization of planned activities. Therefore, BOS funds contributed to achieving school objectives, but their contribution was still limited by administrative, financial, and infrastructural constraints.

The tangible changes indicator showed several positive results. BOS funds contributed to visible improvements in school administration, learning facilities, and teacher capacity development. The provision of computers and printers helped improve administrative work, while teacher training supported better teaching practices. The provision of textbooks also reduced the need for parents to purchase additional learning materials. Tangible changes are an important indicator of effectiveness because they show whether a program produces visible benefits for the institution and its beneficiaries (Sutrisno, 2007). Previous studies also show that BOS fund management can support learning quality, administrative improvement, and educational services when supported by proper planning, reporting systems, internal control, and accountability mechanisms (Widati et al., 2024; Barus et al., 2025; Mismariat et al., 2026). However, the tangible changes at SDN 184 were not yet fully optimal because some activities were delayed or canceled due to administrative procedures, changes in technical guidelines, delayed fund disbursement, and late delivery of textbooks from publishers.

The findings confirm that effective BOS fund management requires more than the availability of financial resources. It also requires timely disbursement, strong administrative capacity, clear communication with parents, transparent planning, and consistent monitoring. This is consistent with the principle that educational financial management should be implemented through planning, organizing, implementation, supervision, and accountability to achieve educational goals effectively and efficiently (Mulyono, 2017; Siregar, 2019). Studies on BOS fund management also emphasize that transparency, accountability, accounting information systems, and internal control are important elements in ensuring that school funds are used properly and contribute to school quality improvement (Musfirah et al., 2024; Widati et al., 2024). In the case of SDN 184, BOS funds have supported several aspects of school quality, but their effectiveness remains limited by delayed disbursement, the limited experience of the new treasurer, additional fees reported by some parents, and several unmet school needs.

It should also be noted that this study was conducted with limited access to financial documents. The RKAS and BOS fund disbursement schedules were reviewed on-site but could not be copied or attached due to school administrative restrictions. Therefore, the discussion of fund planning, allocation, and disbursement is based mainly on interviews, observation, aggregate BOS fund data, and limited document review. In qualitative research, triangulation is important for strengthening the credibility of findings by comparing information from different sources and data collection techniques (Siyoto & Sidik, 2015; Sari et al., 2023). Future studies should include more complete budget realization data and detailed disbursement records to provide stronger evidence regarding the financial effectiveness of BOS fund management.

CONCLUSION

The management of School Operational Assistance Fund (BOS) at SDN 184 Tebo Regency, Jambi, was not fully effective in improving school quality. Based on the five indicators of program effectiveness, the findings showed that program understanding, target accuracy, achievement of objectives, and tangible changes were partially achieved, while timeliness remained the weakest indicator. BOS funds contributed to school operations, learning support, teacher training, textbooks, and administrative facilities such as computers and printers. However, several obstacles limited the effectiveness of BOS fund management, including delayed fund disbursement, the limited experience of the new BOS treasurer, additional fees reported by some parents, unmet facility needs, and delays in the provision of learning materials.

The main obstacles in BOS fund management at SDN 184 were related to financial timing, administrative capacity, and stakeholder communication. Delays in fund disbursement affected the implementation of planned school activities and forced the school to seek temporary solutions, such as using personal funds or borrowing from local stores. In addition, the new BOS treasurer still required assistance in understanding reporting procedures and financial administration. These findings indicate that improving BOS fund management requires regular training for BOS managers, stronger transparency to parents and school committees, better monitoring of fund use, and school-level strategies to anticipate delays in disbursement.

This study has limitations because detailed RKAS documents and BOS fund disbursement schedules could only be reviewed on-site and were not copied or attached due to school administrative restrictions. Therefore, the findings should be interpreted as a qualitative assessment based on interviews, observation, aggregate BOS fund data, and limited document review. Future studies are recommended to include more complete financial realization data, detailed disbursement records, and comparative data from several schools to provide stronger evidence regarding the effectiveness of BOS fund management in improving school quality.

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