

The Role Of School Operational Assistance (Bos) Fund Management On The Quality Of Educational Programs And Student Achievement At Public Junior High Schools In Mimika Baru District, Mimika Regency

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Abstract

Purpose: This study aims to analyze the role of School Operational Assistance (BOS) fund management in enhancing the quality of educational programs and student achievement at public junior high schools in the Mimika Baru District, Mimika Regency.

Research/methodology: The research employs a descriptive qualitative approach with a case study design conducted at SMP Negeri 2 Mimika and SMP Negeri 11 Mimika. Data were collected through in-depth interviews with school principals, treasurers, teachers, and school committee members, as well as through direct observation and document analysis. Data analysis followed the interactive model of Miles and Huberman, which consists of data reduction, data display, and conclusion drawing.

Results: The findings indicate that BOS fund management in both schools generally aligns with technical guidelines. The funds are effectively utilized to support infrastructure development, procure learning materials, finance extracurricular activities, and improve teacher competencies. As a result, the program contributes positively to both the quality of education and student academic performance.

Conclusions: Effective management of BOS funds at SMP Negeri 2 and SMP Negeri 11 Mimika significantly contributes to improving educational quality and student achievement. The funds are utilized in accordance with technical guidelines to support infrastructure, learning materials, extracurricular activities, and teacher development. Stakeholder involvement also enhances transparency and accountability in fund utilization.

Limitations: This study is limited to two schools and adopts a purely qualitative perspective, which may not represent broader regional conditions or allow for quantitative measurement of impact.

Contribution: This research offers valuable insights for policymakers and school administrators regarding the effective utilization of BOS funds to improve education quality and student outcomes, particularly in remote and diverse educational settings.

Keywords: *Achievement, Budget Management, Quality of Education*

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1. Introduction

Education is one of the most essential aspects of a nation and state in improving the quality of human resources and realizing equitable development for all its citizens (Anwar, 2023; Siregar, Lubis, Azkiah, & Putri, 2024). Thus, education is the backbone of national development. Education elevates the dignity

of individuals as well as that of the nation and the state (Andika & Hafid, 2024). To enhance the dignity of the Indonesian nation and state, continuous attempts have been made to ensure that all citizens have access to education. The state's commitment to education is reflected in the National Education System Law No. 20 of 2003, Chapter II, Article 3, which stipulates that national education functions to develop capabilities and shape the character and civilization of a dignified nation to educate the life of the nation, enhance students' potential to become faithful, healthy, knowledgeable, capable, creative, independent individuals, and to become democratic and responsible citizens. This emphasizes that the ultimate function of education is to enlighten and educate the nation's citizens.

This aligns with the government's commitment stated in the fourth paragraph of the Preamble to the 1945 Constitution, which affirms its obligation to educate its citizens. To achieve this goal, both the central and local governments ensure that at least basic education is compulsory and free of charge. Therefore, the government must finance the entire education process transparently and accountably, and it must be managed effectively and responsibly to maintain public trust (Nadir & Karim, 2025). The management of School Operational Assistance (BOS) funds has become a critical aspect of improving the quality of education in Indonesia. The BOS program is a government initiative to provide non-personnel funding for primary education units as part of the compulsory education program (Pontoh, Ilat, & Manossoh, 2017). The BOS program aims to waive education costs for underprivileged students and ease the financial burden on other students, ensuring that they can obtain better quality basic education up to completion, thereby supporting the fulfillment of the nine-year compulsory education program (Fathullah, 2018). Through this program, the central government allocates funds to schools to reduce the financial burden on parents.

Since its inception, the BOS program has aimed to ease the financial burden of education and ensure better access to education for all students, particularly in remote regions such as the Mimika Regency. However, effective management of these funds remains a challenge, potentially affecting the quality of education programs and student achievement (Dolame, Mollet, & Hutajulu, 2025). Mimika Regency, with its unique geographical and social conditions, faces various obstacles in implementing the BOS program (Wamaer, Umar, & Hafizrianda, 2025). Although the funds are intended to improve facilities and infrastructure, curriculum development, and teacher training, their actual realization often falls short of expectations. Several factors, such as limited understanding of financial management, weak accountability, and local economic conditions, influence the effectiveness of BOS fund utilization (Pali, Marlissa, & Hutajulu, 2025; Rakhmawati, 2018). Table 1 presents the amount of BOS funds received annually by each school in the sample.

Table 1. BOS Fund Allocation for Junior High Schools in Mimika Baru District

No	School Name	Tahun		
		2021	2022	2023
1	SMP N 2 Mimika	IDR.1.586.270.000	IDR.1.401.525.392	IDR.1.596.460.108
2	SMP N 10 Mimika	IDR. .529.790.000	IDR.541.539.216	IDR.621.524.384
3	SMP N 11 Mimika	IDR.1.079.885.000	IDR.1.109.887.000	IDR.1.377.863.000
4	SMPN Koperapoka	IDR.594.735.000	. IDR.699.119.995	IDR.782.689.429

Source: Mimika District Education Office

From the table above, it can be seen that, although there are variations, the three schools generally show an increasing trend in BOS budget allocation over the past three years. The researcher intends to explore how BOS fund management affects the quality of educational programs in public junior high schools in the Mimika Baru District, Mimika Regency. In addition, it is essential to examine the role of BOS in improving student learning achievements. Although the BOS program has been implemented for nearly two decades and plays a significant role in supporting education, its implementation in various regions, including Mimika Regency, faces challenges. One of the key issues is the suboptimal management of BOS funds at the school level in terms of planning, implementation, reporting, and monitoring. The realization of fund utilization often does not align with the priority needs of education. Furthermore, weak financial management capacity in schools, lack of community participation, and insufficient

transparency undermine program effectiveness (Mekhritdinovich, 2025; Suherman, 2025).

The complex geographical conditions of Mimika Regency, combined with the region's sociocultural diversity, influence BOS fund management practices. Although BOS allocations have increased over the past three years, adequate data on how the funds directly impact the quality of teaching and student performance in public junior high schools, particularly in the Mimika Baru District, remain unavailable (Bayu, Soemitro, & Ayu, 2021). This raises a critical question: have the funds disbursed by the government been managed in a targeted manner and made a tangible contribution to improving the quality of education in the region? Previous studies have shown inconsistent findings regarding the role of BOS in enhancing learning quality and student achievement (Ramadhani & Hidayati, 2024). Moreover, many studies are still limited to quantitative aspects, such as budget absorption and graduation rates, without deeply addressing internal management practices, stakeholder involvement, field challenges, and local conditions (Dahlia, Naz'aina, & Khaddafi, 2021; Haniatun, Islahuddin, & Abdullah, 2022).

This study employs a qualitative approach to explore the dynamics of BOS fund management in public junior high schools in the Mimika Baru District. Through in-depth interviews, this study aims to identify the challenges encountered in managing BOS funds and assess the extent to which these funds contribute to the quality of teaching (Simon & Niron). Additionally, this study seeks to examine how BOS funds can contribute to improving student achievement. With this approach, relevant and practical policy recommendations for BOS fund management can be developed (Kurniawan & Rakhmawati, 2022).

2. Literature review

2.1 School Operational Assistance (BOS) Fund

The School Operational Assistance (BOS) fund is a government-provided financial support aimed at ensuring the smooth implementation of teaching and learning activities. This assistance serves as a financial relief mechanism, particularly for underprivileged students. All schools at the basic and secondary education levels are entitled to receive BOS funds (Sulistiani, 2021). The BOS program is one of the government's strategic initiatives designed to accelerate the completion of the nine-year compulsory education program with improved quality (Gobay, Hutajulu, & Marlissa, 2025).

The implementation of the BOS program must be guided by the following principles.

1. The BOS should serve as a key instrument to accelerate the fulfillment of nine years of compulsory education.
2. The BOS must prevent underprivileged students from dropping out of school due to the inability to pay school contributions or fees.
3. Elementary school graduates must be ensured continued access to education at the junior high school level. No elementary school graduate should be unable to pursue further education because of financial constraints.
4. School principals should actively seek out and encourage elementary school graduates at risk of discontinuing their studies to enroll in junior high school. Similarly, children who have dropped out of school but still wish to return must be accommodated in the same way.

The BOS program is designed to provide financial assistance to schools to eliminate student contributions while maintaining the quality of educational services in the community (Adisty, 2021). Through BOS funds, students at all basic and secondary levels including elementary schools (SD), junior high schools (SMP), senior high schools (SMA/SMK), early childhood education, and both formal and nonformal education institutions are exempted from operational costs. The funds, which are directly managed by schools, cover expenses such as registration, monthly fees, examinations, practice materials, and practical activities. However, BOS funds do not cover investment costs, such as infrastructure provision, teacher salaries, or other personnel expenditures.

The BOS program targets all schools equivalent to SD, SMP, SMA/SMK, early childhood education, and formal and nonformal institutions, both public and private, across all provinces in Indonesia, provided they meet the following requirements:

- a. Accurately fill out the national education database.

- b. Registered in the national education database and possessing a national school identification number
- c. Be listed in the national education database and possess an operational license to conduct education.
- d. Have a minimum of 60 students enrolled in the last three years.
- e. Not operated as a joint-education institution (collaboration unit).

According to the Ministry of Education and Culture Regulation No. 6 of 2021 on BOS fund management guidelines, schools are required to comply with the latest regulations issued and ratified by the ministry. In the previous fiscal year (2020), the regulations covered aspects such as fund allocation, utilization, and accountability. The issuance of Regulation No. 6/2021 provided updated technical guidelines covering beneficiaries, allocation amounts, distribution, and the reporting of BOS funds. The regulation also includes annexes outlining detailed fund management and reporting procedures, as well as the distribution of responsibilities among stakeholders. The adjustments in these regulations were also driven by the COVID-19 pandemic, necessitating revisions to BOS funding components, particularly for utility costs, school administrative expenses, and honoraria for non-permanent teachers.

2.2 Relationship Between BOS Funds and Learning Quality

One of the key educational policy instruments is the School Operational Assistance (BOS) fund, which focuses on financing school operational needs to support equitable and quality basic education services (Meity Sumual, Pontoh, Kaparang, & Nomel Kumajas, 2024). The theoretical foundation underlying the relationship between BOS funds and learning quality is the input-process-output concept in education management, in which BOS is positioned as an input that facilitates effective learning. The availability of adequate educational resources, including financial support, influences the quality of learning (Aprilia, Afindi, & Saputra, 2024). BOS funds stimulate activities such as book procurement, teaching aids, teacher training, facility maintenance, and academic programs. Schools can utilize these funds to create a better learning environment, strengthen pedagogical methods, and enhance student engagement and motivation. Ultimately, this leads to improved learning results.

2.3 Relationship Between BOS Funds and Student Achievement

The School Operational Assistance (BOS) fund aims to provide financial support for educational operations, particularly to improve access and the quality of learning in Indonesia. With BOS funds, schools can meet various educational needs, including textbooks, teaching media, improved learning facilities, and extracurricular activities (Mayasari, Shopiana, & Julham, 2018). One of the strategic impacts of BOS funds is the improvement of students' academic achievement. Through the effective utilization of BOS funds, student discipline, attendance, and active participation can be strengthened, thereby enriching the students' overall learning experience. All these factors contribute to the achievement of academic goals. Thus, the relationship between BOS funds and student achievement can be described as the connection between resource support and optimal learning outcomes, provided that fund management is conducted transparently and aligned with educational needs.

3. Research method

This study employs a descriptive qualitative approach aimed at providing an in-depth description and analysis of the role of BOS fund management in improving the quality of educational programs and student achievement in public junior high schools in the Mimika Baru District, Mimika Regency. The research locations were purposively selected, namely SMP Negeri 2 Mimika and SMP Negeri 11 Mimika, based on their large student populations and heterogeneous sociocultural backgrounds. The data used in this study consisted of primary and secondary data. Primary data were collected through in-depth interviews with eight key informants, including school principals, treasurers, teachers, and members of the school committee. Secondary data were obtained from official school documents, BOS fund management guidelines, academic journals and relevant regulations.

Data collection techniques included three methods: semi-structured interviews to explore informants' experiences and perspectives on BOS fund management, direct observation to examine practical implementation in the field, and documentation analysis of financial reports, School Activity and Budget Plans (RKAS), and student performance data. Data analysis was conducted using Miles and Huberman's interactive model, which consists of data reduction, data display, and conclusion

drawing/verification. To enhance the validity of the findings, data and methods triangulation was applied, along with member-checking by confirming results with the informants. This approach is expected to provide a comprehensive understanding of the effectiveness of BOS fund management in supporting education quality and student achievement in the research area.

4. Results and discussion

4.1 Research Findings

4.1.1 Description of Interview Results

The following section presents a description of the interview findings regarding the BOS fund management mechanism, as observed from the planning, utilization, implementation, administration, and monitoring and evaluation stages.

a. Planning Description

In implementing the BOS program, the preparation stage requires several essential steps to be carried out by both school and district/city education office administrators. Two main aspects regulated in the guidelines are the establishment of a school management team and the dissemination (socialization) of the BOS program's principles. The establishment of a management team includes the composition of team members and the mechanisms for its formation. Meanwhile, the dissemination process requires careful attention to organizers, timing, content, and target audiences, covering district, sub-district, and school levels. Subsequently, planning BOS fund management becomes a crucial process in budgeting the use of funds received. Funds are allocated for various student needs. According to the principal of SMP Negeri 2 Mimika: "In planning, BOS fund dissemination is first conducted by the district education office, attended by school principals, teachers, and parents. Subsequently, a BOS team was formed. A meeting is then held to draft the RKAS, involving the principal, section heads for facilities, student affairs, curriculum, public relations, treasurer, operator, and school committee. Each section presents its needs, after which the operator inputs the data into the ARKAS application. The district verified the data. If the data do not comply with the technical guidelines, corrections are made by the school operators. If the data comply, the district approves them."

Meanwhile, the principal of SMP Negeri 11 Mimika explained: "The preparation of the RKAS begins with an inventory of school needs, which are prioritized based on budget requirements and estimated funds, involving the principal, treasurer, management team, teachers, and school committee." These statements highlight the importance of having a clear understanding of BOS fund allocation for budget planning. Therefore, principals and treasurers are encouraged to participate in dissemination sessions to fully understand the purpose of BOS utilization. Furthermore, schools are advised to hold meetings with parents, represented by the school committee, and involve all stakeholders in proposing activities that can enhance educational services in accordance with the technical guidelines.

Table 2. Interview Results on Planning

No	Planning Process	Summary of Responses
1	Stakeholder Involvement	All informants (principals, treasurers, teachers, school committees) were involved in BOS planning..
2	Parties Involved	Typically consist of principals, teachers, treasurers, operators, section heads, and school committees (BOS Team).
3	Socialization Process	Conducted first with school stakeholders and parents, followed by the formation of the BOS Team.
4	RKAS Preparation Mechanism	- Begins with school needs inventory from each section head. - Operator inputs data into ARKAS, which is then verified by the education office..
5	Basis for RKAS Preparation	Based on budget priority needs and aligned with the 8 National Education Standards.
6	Participatory Approach	The process involves various school stakeholders and is collaborative and participatory.

b. Description of Fund Utilization / Budgeting

The School Operational Assistance (BOS) fund is specifically allocated to finance non-personnel expenditures at the primary and secondary education levels. This fund is used as part of the compulsory education program and may also be allocated to other activities in accordance with prevailing regulations. Based on the Ministry of Education and Culture Regulation (Permendikbud) No. 23 of 2023, the disbursement of regular BOS funds is carried out in two stages each year. In the first stage, up to 50% of the provincial, district, or city allocation ceiling is disbursed, typically between January and June of the fiscal year.

According to the treasurer of SMP Negeri 2 Mimika: “The main priority in budgeting is student needs, such as purchasing textbooks, laboratory equipment, assessment activities, and enrichment for remedial students.” Similarly, the treasurer of SMP Negeri 11 Mimika explained: “The main priority of BOS fund utilization in this school is operational financing, such as the development of content standards, process standards, teacher and staff development, facilities and infrastructure, and the development and implementation of the assessment system.”

Table 3. Interview Results on Budgeting

No	Budgeting Process	Summary of Responses
1	Budget Team Composition	Principal, teachers, treasurer, operator, section heads (facilities, curriculum, student affairs, public relations), and school committee.h.
2	Budgeting Process	- Starts with dissemination and needs inventory from each section head. - Operator inputs data into ARKAS. - Verified by the Education Office.
3	Basis for Budgeting	Results of BOS team meetings, based on urgent school needs and priorities to support educational services.
4	Budget Reference Standards	Aligned with the 8 National Education Standards (Content, Process, Teachers/Education Personnel, Infrastructure, Management, Financing, Assessment, and Graduate Competence).
5	Adjustment to Real Conditions	If BOS funds decrease, the school adjusts its planning and budgeting accordingly.
6	Principles of Budget Management	Guided by orderly management principles: orderly programs, budgets, administration, implementation, and supervision.

c. Description of Implementation

The implementation of BOS fund management in public junior high schools in the Mimika Baru District involves several stages. The process begins with the disbursement of funds to schools, followed by withdrawal, planned utilization, proper bookkeeping, refunding of excess funds, and tax management related to BOS. A teacher from SMP Negeri 2 Mimika stated: “Programs/activities funded by BOS in SMP Negeri 2 include school operational financing, extracurricular activities, teacher competence development, innovative learning activities, and maintenance of school facilities and infrastructure.” Meanwhile, a teacher from SMP Negeri 11 Mimika added: “Funds can be disbursed after obtaining recommendations from the BOS management team at the Education Office, with the submission of the previous year’s accountability report. However, in practice, price fluctuations in local shops sometimes affect spending.”

Table 4. Interview Results on Implementation

No	Aspect	Conclusion
1	Implementation Time	BOS funds are used according to the RKAS prepared at the beginning of the fiscal year.
2	Usage Priorities	- Student needs - School operations (e.g., stationery, books, teaching aids) - Learning activities, exams, extracurricular programs - Teacher competence development

		- Maintenance of facilities and infrastructure
3	Challenges Faced	- Reduction in BOS funds - Changes in technical guidelines issued late by the Education Office - If funds decrease, planning and implementation must be revised
4	General Provisions	- Based on BOS technical guidelines issued by the government - Prioritizes orderly management (program, budget, administration, implementation, monitoring, and supervision)

d. Description of Financial Administration

The BOS fund administration procedure begins with the collection of education data (Dapodik), which forms the basis for BOS allocation and distribution. The process then continues with fund allocation determination, preparation of disbursement at the regional level, distribution of funds, and school withdrawal. BOS withdrawals are conducted by the school treasurer with the principal's approval and may be carried out as needed, provided that a minimum balance is maintained as required by regulations.

According to the treasurer of SMP Negeri 2 Mimika:

“Financial administration is carried out by the treasurer with the principal's approval. The principal acts as the leader in budgeting, providing instructions, supervision, and communication to ensure that teacher responsibilities are implemented properly.” The treasurer of SMP Negeri 11 Mimika explained: “I am responsible for BOS fund administration. This includes keeping a cash book updated monthly and ensuring that every expense is supported by receipts or invoices.”

Table 5. Interview Results on Financial Administration

No	Aspect	Conclusion
1	Appointment of Treasurer	Selected through teacher council meetings.
2	BOS Fund Implementation	Conducted according to the RKAS, but adjustments may be made for urgent student needs
3	Expense Recording	Based on all educational service programs or reports from the Education Report (Raport Pendidikan).
4	Role of Principal	Functions as manager, supervisor, and leader in budgeting, providing guidance, and overseeing BOS activities.

e. Description of Reporting

BOS fund reporting in public junior high schools in the Mimika Baru District includes internal and external reporting, as well as public disclosure by schools. The treasurer of SMP Negeri 2 Mimika stated, “The reporting team consists of the principal and treasurer. BOS usage is reported according to the agreed timelines with the Education Office or as stipulated in the recommendation annex. Reports are submitted to the BOS team at the Education Office, Regional Financial and Asset Management Agency (BPKAD), Inspectorate, School Committee, and archived. Supporting documents include accountability reports (LPJ), activity documentation, photos, purchase invoices, receipts, and decrees for teachers/staff paid with BOS funds.”

Similarly, the treasurer of SMP Negeri 11 Mimika explained, “The reporting team consists of the principal and treasurer. Reports are submitted to the BOS manager at the Education Office, Inspectorate, and BPKAD. Results are also posted on the school information board for transparency, and realization reports are always submitted on time.” From both interviews, it is clear that BOS fund reporting is carried out jointly by the principal and treasurer, with submissions to relevant authorities, including the Education Office, Inspectorate, and BPKAD.

f. Description of Supervision

The supervision of BOS funds is conducted both internally and externally. Internal supervision is conducted by the School Committee and district-level school supervisors, whereas external supervision is carried out by the Provincial Education Office and central authorities. As stated by one respondent: “The Education Office, Inspectorate, and Provincial Audit Agency monitor BOS fund utilization by

conducting direct visits to schools.” From both interviews, it was confirmed that BOS fund supervision is carried out by the Education Office, Inspectorate, and BPKAD, who directly ensure compliance with the technical guidelines.

g. Description of Monitoring and Evaluation

Monitoring and evaluation are conducted by the School Committee and the Education Office, focusing on accountability reports (LPJ) for the BOS fund management. Evaluations are provided when errors in bookkeeping or fund allocation are identified, requiring schools to revise their reports. According to a teacher from SMP Negeri 2 Mimika:

“The Education Office and Inspectorate conduct monitoring and evaluation. SMP Negeri 2 prepares all relevant BOS documents. Monitoring and evaluation are conducted at the end of each fiscal year.” A teacher from SMP Negeri 11 Mimika confirmed: “Monitoring and evaluation are conducted by the Education Office, Inspectorate, and Provincial Audit Agency. We prepare all necessary data, and monitoring is usually carried out annually, with results reported back to the school.” From these responses, it is evident that the Education Office, Inspectorate, and BPKAD consistently conduct monitoring and evaluation at the end of each fiscal year.

Table 6. Interview Results on Reporting, Supervision, and Monitoring-Evaluation

No	Aspect	Aspect
1	Report Preparation	BOS team under the leadership of the principal.
2	Role of Principal	As manager: leads budgeting, provides direction, and supervises activities.
3	Reporting Timeline	According to Education Office instructions or recommendation annex dates.
4	Report Documents	Accountability report (LPJ), activity documentation, photos, invoices, receipts, teacher/staff decrees.
5	Report Submission	Submitted to Education Office, Inspectorate, School Committee, archived.
6	Supervision	Involves School Committee, Education Office, Inspectorate, BPKAD, Provincial Audit Agency; through direct visits..
7	Monitoring & Evaluation	Conducted by Education Office, Inspectorate, BPKAD, Provincial Audit Agency; requires document preparation and usually takes place at the end of the fiscal year.

4.2 Bos Fund Management in Public Junior High Schools in Mimika Baru District, Mimika Regency

BOS fund management is assessed based on four principles: flexibility, transparency, effectiveness, and efficiency. According to Larasati and Handayani (2021) and Rauf and Andriyani (2023), public financial management, including BOS funds, must adhere to these principles. Budget utilization must remain flexible to allow for adjustments to meet immediate needs while maintaining alignment with primary objectives. Transparency is essential to ensure that information is accessible to the public and stakeholders. Effectiveness refers to the extent to which funds achieve predetermined goals, whereas efficiency concerns the optimal use of resources to produce high-quality outputs. The good, accountable, and sustainable governance of BOS funds is grounded in these four principles.

In this study, these four instruments flexibility, transparency, effectiveness, and efficiency were used as the main tools for data reduction. They represent essential elements in public financial management, including BOS (Syifa, 2024; Warongan & Maradesa, 2023). Using these instruments, the researcher was able to focus only on relevant data, filter out non-essential information, and organize data in a more structured manner for deeper analysis. Data reduction based on these four principles provided a clear and concise picture of BOS fund management practices, in line with good governance standards.

a. Data Reduction

1) Flexibility

BOS fund management in Mimika Baru public junior high schools demonstrated considerable flexibility in practice. Schools prepared the School Activity and Budget Plan (RKAS) at the beginning of each fiscal year through meetings involving principals, teachers, treasurers, school operators, school committees, and section heads (KAUR) from each division. During these meetings, each section head presented their needs based on evaluations from the previous year's education report. The principal stated: "In the RKAS preparation meeting, each section head presented needs based on last year's evaluation report."

The treasurer reinforced this point: "The RKAS preparation meeting was conducted with each section head presenting needs based on the previous year's evaluation." Although the plan was prepared in detail, schools maintained flexibility to anticipate urgent needs outside the initial plan's scope. The school committee emphasized: "The RKAS is followed, but urgent student needs are prioritized." Similarly, a teacher explained: "The RKAS serves as the guideline, but adjustments are made for urgent student needs." The treasurer reiterated: "The RKAS is followed, but adjustments are made for urgent student needs based on priority scale." This flexibility is critical as it allows schools to remain responsive to real student needs in the field without violating the BOS technical guidelines. By establishing clear priorities, schools balanced administrative compliance with a responsiveness to urgent student needs. This practice reflects adaptive budget management, which can operate dynamically under changing conditions.

2) Transparency

Transparency in BOS fund management was evident through the involvement of various stakeholders, from planning to reporting. The RKAS preparation was conducted openly, involving principals, teachers, treasurers, school committees, operators, and section heads. As respondents confirmed: "The RKAS preparation involved the principal, teachers, and the school committee (BOS Team)." For reporting, the BOS team, led by the principal, was responsible for preparing accountability reports submitted not only to the Education Office but also to the Inspectorate, School Committee, and archived for easy access. Informants explained: "Accountability reports include physical evidence and activity documentation," And "LPJ, activity documentation, photos, invoices, receipts, and decrees of teachers/staff paid through BOS funds."

Reports followed government technical guidelines and were submitted according to schedules agreed with the Education Office or stated in recommendation attachments: "According to instructions from the Education Office," And "Based on dates from the Education Office or recommendation letters." Transparency was further reinforced during internal and external supervision, where complete report documents were prepared for review by stakeholders such as the School Committee, Education Office, Inspectorate, BPKAD, and the Provincial Audit Agency. Such openness reflects schools' efforts to build public accountability and maintain stakeholder trust.

3) Effectiveness

Effectiveness was reflected in the schools' ability to allocate funds according to the priorities and targets set in the RKAS. The principal stated, "Our main priorities in RKAS preparation are student needs, including operational financing, extracurricular activities, teacher competence development, learning activities, and facility maintenance. Everything is designed according to the school's strategic plan to achieve established targets." The treasurer added: "We work based on priority programs, such as curriculum, student affairs, textbooks, exams, teaching aids, and extracurricular activities, so every expenditure contributes to learning quality." The school committee confirmed, "We are involved in BOS team meetings after parent dissemination. We help ensure that the needs presented by teachers, treasurers, and principals are truly essential and appropriately targeted."

The evaluation was conducted regularly. The principal explained: "At the end of each fiscal year, we conduct monitoring and evaluation to assess the implementation of planned programs and activities. All documents, including accountability reports, financial statements, invoices, receipts, and photos, are fully prepared for review by the Education Office and Inspectorate." This practice ensured that BOS

funds were effectively utilized to improve education quality, with all stages from planning to reporting aligned to achieve tangible impacts for students and schools.

4) Efficiency

Efficiency was evident in the schools' efforts to ensure that every rupiah of BOS funds was used appropriately, economically, and in compliance with the procedures. The principal explained, "For BOS disbursement, we follow the ARKAS application mechanism. After the funds appear in the system and we submit reports to the Education Office, the office issues a recommendation for disbursement through Bank Papua. The process is strict, but it helps us manage funds carefully to avoid costly mistakes." The treasurer stressed the importance of meticulous record-keeping: "We record all expenditures based on the education report, covering everything from stationery and books to teaching aids. These detailed records make reporting easier and support monitoring by both the Education Office and the school committee."

A teacher added, "Disbursement is now more efficient compared to the past because it is conducted twice yearly through ARKAS, instead of quarterly. This allows us to focus more on managing and reporting activities without repeatedly handling disbursement procedures." The school committee further supported efficiency practices: "We are always involved in monitoring fund use, particularly ensuring that expenditures on materials, learning activities, or extracurriculars align with budgets and are not excessive. If something is unnecessary, we discuss it before approval." With structured disbursement mechanisms, detailed bookkeeping, and multi-stakeholder oversight, Mimika Baru public junior high schools maintained efficiency in the utilization of BOS funds. This ensured not only cost savings but also maximized the benefits for school operations and quality improvement.

Table 7. Data Reduction Based on Interview Coding

Aspect	Key Responses	Code	Theme	Concept	Findings
Flexibility	Schools prepare RKAS at the start of the year but adjust for urgent student needs.	Budget adjustment	Adaptation to urgent needs	Budgets may change to meet urgent student needs	Adjustments are made without violating BOS guidelines, with priorities set.
Transparency	All stakeholders involved in planning, implementation, reporting; complete documents submitted to authorities.	Stakeholder involvement	Information disclosure	Stakeholders engaged, reporting clear and documented	Reports include LPJ, invoices, photos, submitted to Education Office, Inspectorate, School Committee, and archived.
Effectiveness	Funds used per RKAS for school priorities; routine evaluations ensure targets achieved.	Target achievement	Meeting priorities & goals	Use of funds aligned with RKAS, goal-oriented evaluations	Funds directed toward operations, infrastructure, teacher development; annual evaluations assess program success.
Efficiency	Funds used economically, accurately, with proper records; strict	Cost-saving	Resource optimization	Targeted use of funds, avoiding waste,	Disbursement through ARKAS & Bank Papua; expenditures recorded in detail;

	procedures followed.		procedural compliance	routine monitoring prevents inefficiency.
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Based on the above description and Table 7, BOS fund management in Mimika Baru public junior high schools reflects the following:

1. Flexibility: Annual RKAS meetings involving all stakeholders with adjustments for urgent student needs based on priority scales.
2. Transparency: Involvement of all stakeholders from planning to reporting, with comprehensive accountability reports (LPJ, invoices, receipts, decrees) submitted to the Education Office, Inspectorate, and school committees, and archived at schools.
3. Effectiveness: BOS funds were allocated to core educational needs, ensuring that operations, learning quality, and teacher development aligned with strategic targets, supported by regular evaluation.
4. Efficiency: Careful disbursement through ARKAS, meticulous recording, and multilevel oversight ensured that funds were managed economically and effectively, maximizing the benefits for education quality improvement.

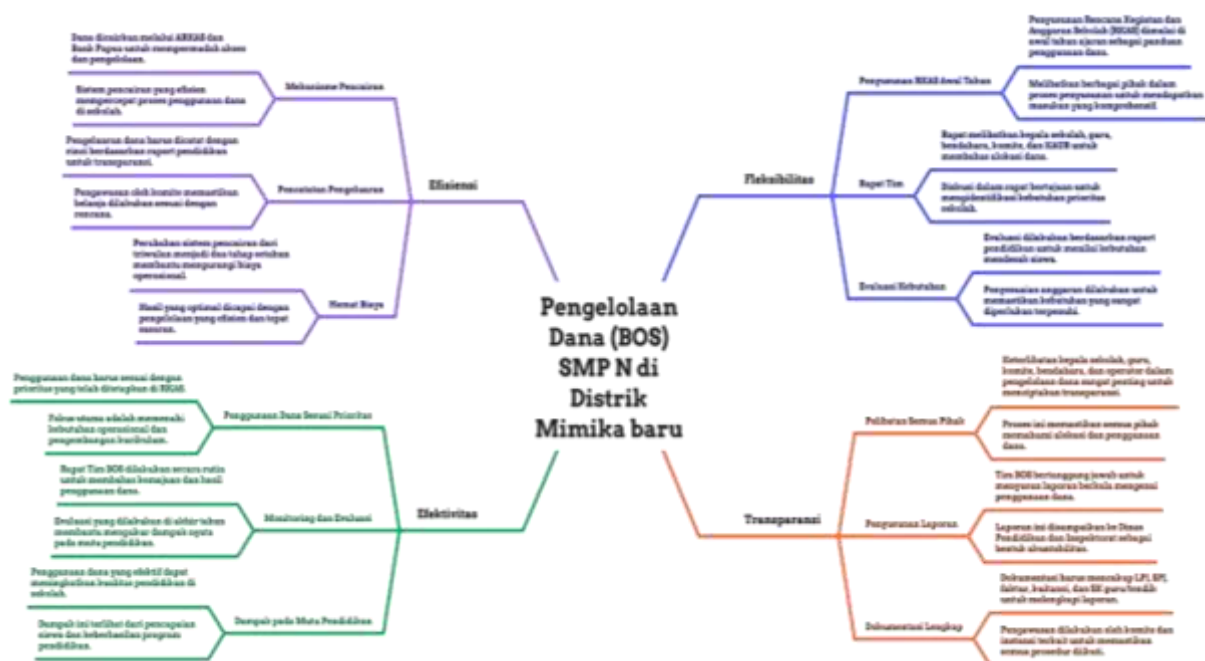


Figure 1. Mind Mapping

4.3 The Role of the School Operational Assistance (BOS) Fund in Improving the Quality of Learning Programs

a. Data Reduction

The following table presents data reduction based on interview findings analyzed through the five oecd (organisation for economic co-operation and development, 2020) dimensions of learning quality.

Table 8. Data Reduction

Dimension of Quality	Coding	Theme	Concept	Brief Explanation
Content knowledge & pedagogy	Books, teaching aids, teacher training	Mastery of content, teaching methods	Teachers master subject matter and adapt teaching to students	BOS funds used for books, teaching aids, and teacher training.

Classroom management	Stationery, classroom repairs	Conducive learning environment	Discipline, time, classroom dynamics	BOS funds allocated to ATK, facilities, and comfortable classrooms.
Instructional practices	Media, technology, teaching aids	Innovative, interactive methods	Creative learning strategies	BOS supports interactive tools and media for teaching
Assessment & feedback	Exams, assessments, evaluations	Learning evaluation	Feedback, learning improvement	BOS funds support student exams and evaluations.
Student engagement	Extracurriculars, student activities, urgent needs	Participation & motivation	Activation of interest & motivation	BOS supports extracurricular activities and student engagement.

The mind map (Figure 2) illustrates the role of BOS funds in enhancing the quality of learning programs based on the reduced interview data for this study.



Figure 2. Mind Mapping

b. Measuring the Role of BOS Funds in Improving Learning Quality

The role of BOS funds in improving learning programs in this study was assessed using the five OECD dimensions: (1) content knowledge and pedagogy, (2) classroom management, (3) instructional practices, (4) assessment and feedback, and (5) student engagement in learning.

1. Content Knowledge and Pedagogy

BOS funds play a significant role in improving teachers' mastery of content and pedagogical skills in public junior high schools in the Mimika Baru District. Through budget allocation for books, teaching aids, and teacher training activities, schools ensure that teachers have a strong understanding of the subject matter and can deliver lessons effectively according to students' characteristics. The principal explained: "Our main priority in preparing the RKAS is student needs, ranging from operational financing, extracurricular activities, teacher competence development, to teaching activities and facility maintenance. Everything is designed according to the school's strategic plan so that targets can be achieved."

The treasurer emphasized: "We work based on priority programs, such as curriculum, student affairs, procurement of books, exams, teaching aids, and extracurricular activities, so every expenditure truly impacts learning quality." A teacher confirmed the direct benefits for classroom learning: "BOS helps

us provide teaching aids that make lessons easier for students to understand, especially difficult concepts that cannot be explained effectively by words alone.”Furthermore, the BOS supports teacher training, enabling teachers to master theory and deliver complex concepts in ways that students can easily grasp.

2. Classroom Management

BOS funds significantly contribute to effective classroom management in public junior high schools in the Mimika Baru District. With allocations for classroom repairs, stationery, chairs, desks, and boards, schools can create orderly, comfortable, and well-equipped learning environments for students. The principal noted: “Every year we allocate funds to maintain facilities, including classrooms, to ensure students learn comfortably. We want a conducive learning atmosphere, not just focus on content.” The treasurer added: “BOS funds are used for ATK, chairs, desks, boards, and classroom repairs to avoid disruptions in teaching.” The school committee confirmed: “We are always involved in ensuring that purchases are aligned with student needs, including classroom improvements. If repairs are needed, we discuss them to maintain a conducive learning environment.” Teachers also acknowledged the impact: “Good classroom conditions help us maintain discipline, manage time, and foster classroom interaction. A neat and complete classroom helps students stay focused with fewer distractions.” Thus, BOS funds help establish classroom environments that motivate students to actively learn and improve the overall learning quality.

3. Instructional Practices

BOS funds play a crucial role in supporting interactive, innovative, and student-centered instructional practices. With BOS support, schools can provide teaching media, learning aids, and technology that allow teachers to apply engaging and appropriate teaching methods. The treasurer stated: “We prioritize expenditures for books, teaching aids, and extracurricular activities to ensure BOS funds directly enhance learning quality.” A teacher added: “BOS helps us provide teaching aids that make lessons easier to understand, especially difficult concepts that cannot be explained with words alone.” The principal emphasized innovation: “We encourage teachers to use creative methods and media, including BOS-funded teaching aids, to avoid monotonous lessons. We see students become more enthusiastic when learning with media or hands-on practice, made possible by BOS allocations.” Hence, BOS strengthens instructional practices that are creative, interactive, and tailored to student needs, leading to improved comprehension and greater student enthusiasm.

4. Assessment and Feedback

BOS funds are vital for supporting student assessment and constructive feedback processes. By financing exams, assessments, and evaluations, schools can monitor students’ progress and use the results to improve instruction. A teacher explained: “BOS helps finance exams and evaluation reports, allowing us to measure student understanding and identify areas for improvement.” The principal highlighted monitoring: “At the end of each fiscal year, we conduct monitoring and evaluation of program implementation. All accountability documents, receipts, invoices, and photos are prepared for inspection by the Education Office and Inspectorate.” The school committee added: “From evaluations and meetings, if a program is ineffective, the school usually adjusts the following year to ensure greater benefits for students.” This demonstrates a continuous improvement cycle, with evaluations used to revise plans and enhance the programs annually. BOS ensures that assessment and feedback are systematic, helping to align teaching with student needs and learning goals.

4.4 The Role of BOS Fund Management in Improving Student Achievement

The School Operational Assistance (BOS) fund is one of the primary sources of education financing at the basic-education level. These funds are used to support school operations and enhance learning quality. Evaluating the effectiveness of BOS fund utilization is essential, linking it to educational outputs such as academic and non-academic achievements. Academic achievements can be reflected in indicators such as the average scores of national (UN) or school (US) examinations. The student performance data are presented in Table 9.

Table 9. Average UN/US Scores of Junior High Schools

	School Name	Average Examination Scores
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NO		2021	2022	2023
1	SMP N 2 MIMIKA	80,01	80,09	80,54
2	SMP N 11 MIMIKA	76,25	76,94	78,08

Source: SMP N 2 Mimika and SMP N 11 Mimika

Table 10. Academic Achievements (2022–2023)

NO	School Name		Documentation
1	SMP N 11 MIMIKA	2022	
		2023	
2	SMP N 2 MIMIKA	2023	

In addition to these academic achievements, this study conducted an in-depth analysis of the role of BOS funds in improving student performance.

a. Data Reduction

The following table presents data reduction based on performance dimensions, namely, affective and attitudinal aspects as well as psychomotor skills.

Table 11. Performance Dimensions

Performance Dimension	Coding	Theme	Concept	Brief Explanation
Affective and attitude	Discipline, attendance, motivation, active participation, positive attitude	Enhancing student attitudes & motivation	BOS supports student attitudes & motivation	BOS funds finance learning activities and facilities, making students more disciplined, present, active, and motivated in learning.
Psychomotor skills	Vocational practice, experiments, tool usage, projects	Enhancing student skills	BOS supports practical skills	BOS provides practice tools, learning media, and project funding, enabling students to develop technical skills and creativity

Based on interviews with principals, teachers, treasurers, and school committee members, BOS fund management in public junior high schools in the Mimika Baru District plays an important role in enhancing student achievement in both the affective-attitudinal and psychomotor dimensions. In the affective and attitudinal dimensions, BOS funds are used to support student discipline, attendance, learning motivation, active participation, and positive attitudes. Principals and teachers explained that BOS funds are allocated to finance learning activities, extracurricular programs, and the provision of learning facilities that motivate students to attend school regularly and engage actively. The school committee also observed that students had become more enthusiastic and exhibited positive attitudes toward teachers, peers, and learning activities as a result of the BOS-supported programs.

In the psychomotor dimension, BOS funds contribute to improving students' practical skill. The treasurer stated that BOS funds were utilized for the procurement of practice equipment, learning media, and project-based activities. Teachers further emphasized that these tools enable students to engage in hands-on learning through practice, experiments, and collaborative projects, thereby fostering the development of technical skills and creativity. The conceptual framework emerging from the findings highlights that BOS funds not only support academic outcomes but also play a vital role in shaping positive attitudes, motivation, and skill-based competencies among the students.

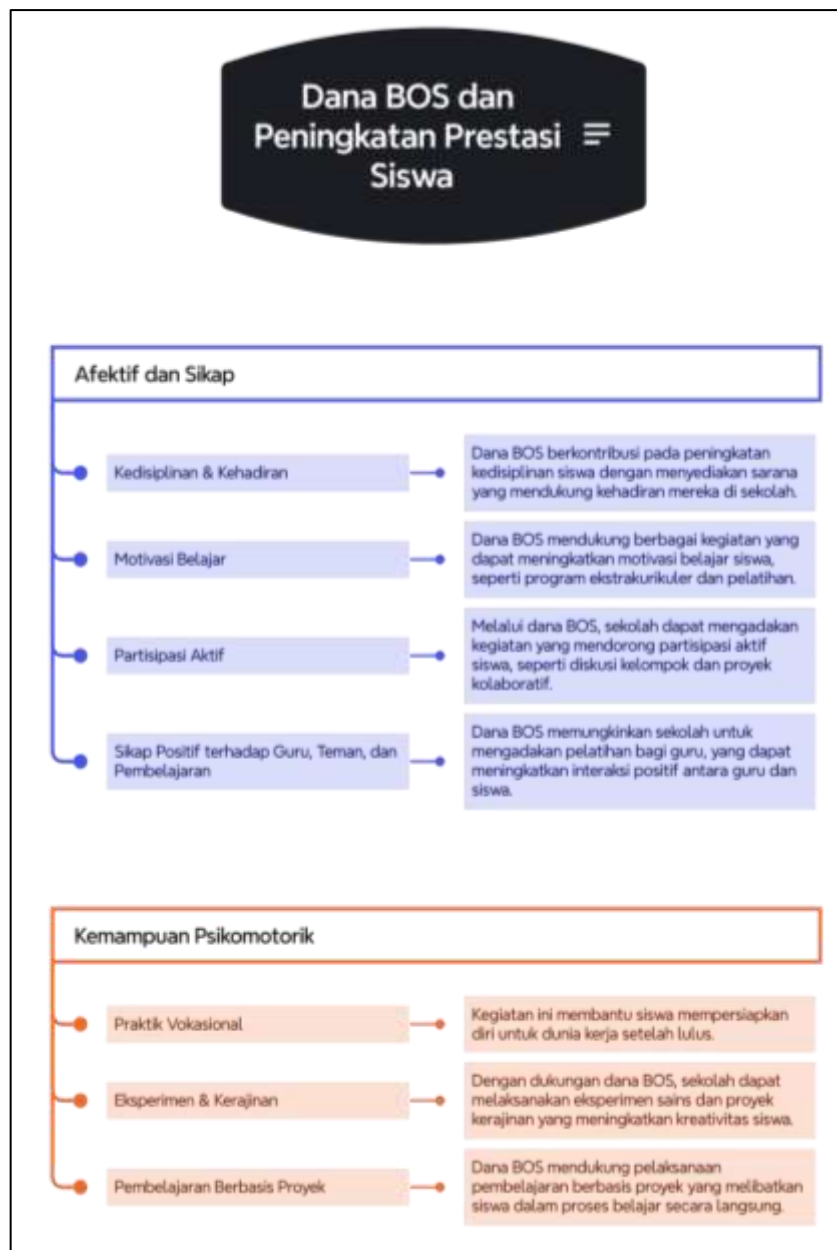


Figure 3. Conceptual Overview

b. Analysis of the Role of BOS Fund Management in Improving Student Achievement

1) Affective Domain and Attitude

The management of BOS funds at SMP Negeri in Mimika Baru District plays an important role in improving students' affective domain and attitudes, including discipline, attendance, motivation to learn, active participation, and positive attitudes toward teachers, peers, and learning. The principal explained that BOS funds are used to support various activities that encourage students to be more disciplined and diligent in attending school: "We allocate funds for learning and extracurricular activities so that students are more enthusiastic about coming to school. When activities are engaging and their learning needs are met, student attendance and discipline automatically improve."

The school treasurer added that student participation in school activities is also greatly supported by BOS funding: "BOS funds are used for activities that involve students, such as competitions, scouting, or arts, so that they actively participate. If learning were only limited to classroom lessons without additional activities, students usually get bored quickly." The school committee also observed positive effects on students' attitudes toward the learning environment: "We see students becoming more orderly and respectful to teachers and peers because they enjoy participating in school activities. We supervise

to ensure BOS funds are truly used for activities that benefit students.” Teachers also noticed changes in student motivation: “When there are teaching aids or additional activities funded by BOS, students are more enthusiastic about learning. Even usually passive students start participating in discussions or group work.” BOS fund management plays a major role in improving students’ affective domains and attitudes. By supporting engaging learning activities and providing for students’ needs, BOS encourages discipline, attendance, active participation, and positive attitudes toward teachers, peers, and learning. These positive changes contribute directly to improving academic performance.

2) Psychomotor Skills

The management of BOS funds at SMP Negeri in the Mimika Baru District also plays an important role in improving students’ psychomotor skills, which include practical skills, the ability to use learning tools or technology, and project-based learning. Interviews with the school treasurer and teachers indicated that allocating BOS funds for this aspect has a direct impact on students’ skill mastery. The school treasurer explained that a portion of BOS funds is routinely used to procure practice tools, experimental materials, and equipment for vocational activities: “We use BOS funds to buy teaching aids, lab materials, including computers or simple devices that support learning activities. For example, in science lessons, students can learn directly with simple lab equipment purchased with BOS funds, not just from books.” This explanation shows that BOS supports more concrete learning, allowing students to practice technical skills directly in school. Without these tools, learning would remain theoretical, leaving students less skilled in real-world applications. BOS fund management at SMP Negeri in the Mimika Baru District plays an essential role in enhancing students’ psychomotor skills. With tools, media, and learning materials funded by BOS, students can engage in more active learning through practice and project work. Not only are technical skills developed, but social and life skills are also enhanced. This greatly contributes to improving student achievement in skill areas while preparing them to face challenges in higher education and in everyday life.

4.5 Discussion

This study aimed to analyze the management of BOS funds, their role in improving the quality of learning programs, and their contribution to student achievement at SMP Negeri in Mimika Baru District, Mimika Regency. The results show a strong relationship between good BOS fund management, improved learning quality and enhanced student achievement.

a) BOS Fund Management

The study shows that BOS fund management at SMP Negeri in Mimika Baru District follows the key principles of good school financial management: flexibility, transparency, effectiveness, and efficiency. Flexibility is seen in the school’s ability to adjust fund usage for urgent needs without violating the RKAS (School Budget Plan). Transparency is reflected in open planning and reporting involving the school committee, teachers, and relevant government offices. Effectiveness appears in the use of funds according to priority targets, while efficiency is supported by the ARKAS system, which speeds up disbursement and recording processes. Compared to educational management theory, the BOS fund management at this school meets the elements of planning, implementation, supervision, and evaluation. This practice also strengthens public accountability, as emphasized in the Ministry of Education and Culture regulations regarding BOS funding.

b) Role of BOS Fund Management in Improving Learning Program Quality

BOS funds play a crucial role in five key aspects of learning. Regarding subject knowledge and pedagogy, BOS allows teachers to access training, books, and teaching aids to enhance their understanding. In classroom management, funds are used to improve physical facilities that support order and comfort. For instructional practice, funds support interactive and creative learning methods, promoting student-centered learning methods. In assessment and feedback, BOS funds support exams and evaluations that allow teachers to regularly measure student achievement. Finally, regarding student engagement, funds are used for extracurricular activities and interest development, increasing participation and motivation. These findings align with previous research by Sari, Ammaryafi, Hamzah, and Hidayat (2025), which found that good fund management supports improved learning quality in both academic and non-academic aspects.

c) Role of BOS Fund Management in Improving Student Achievement

This study shows that BOS contributes to improving student achievement not only academically, but also in the affective and psychomotor domains. In the affective domain, BOS funds support activities that strengthen discipline, motivation, active participation, and positive attitudes toward teachers and peers. This aligns with Bloom's affective taxonomy, which emphasizes the importance of values, attitudes, and interest in learning (Putra, 2024). In the psychomotor domain, BOS helps students develop practical and technical skills through project-based learning and the use of practice tools. This corresponds to Simpson's taxonomy, which emphasizes the importance of motor and technical learning in skill development. Beyond improving academic achievement, BOS also strengthens students' social skills, such as teamwork, communication, and responsibility, which are important for further education and daily life. This aligns with the competency-based education approach currently promoted in the national curriculum.

5. Conclusion

5.1 Conclusion

The management of BOS funds at SMP Negeri in the Mimika Baru District runs well. BOS fund management is carried out flexibly, transparently, effectively, and efficiently. The school prepares the RKAS participatively, adjusts for urgent student needs, involves all stakeholders in planning and reporting, and uses the ARKAS application to speed up disbursement and recording. The role of BOS funds in improving the quality of learning programs is highly significant. Through BOS, schools can enhance learning quality dimensions such as subject knowledge and pedagogy, classroom management, instructional practice, assessment and feedback, and student engagement. Funds are used for books, teaching aids, classroom improvements, learning media, exams, and extracurricular activities, which positively impact the teaching-learning process. BOS funds contribute directly to improving student achievements. The BOS helps students develop in the affective domain (discipline, motivation, participation, and positive attitudes) and psychomotor domain (practical skills, tool usage, and project-based learning). This has a direct impact on improving student learning outcomes and preparing them to face academic and non-academic challenges.

5.2 Suggestions

Schools are encouraged to strengthen participatory planning in BOS fund management by involving principals, treasurers, teachers, school committees, and parents to ensure that the allocation of funds truly reflects educational priorities and urgent needs. Policymakers, particularly the Ministry of Education and local education offices, should provide more intensive training and technical assistance for school BOS management teams, especially regarding the use of the ARKAS application, financial reporting, and accountability systems, in order to improve accuracy and compliance. At the same time, school committees and the community need to be more actively involved in monitoring and evaluation to increase transparency, build trust, and foster shared responsibility in fund utilization. Future research is suggested to expand the scope of study to more schools across different districts by combining qualitative and quantitative approaches, so that the broader impact of BOS fund management on education quality and student achievement can be measured. Comparative studies between urban and rural schools are also recommended to gain more comprehensive insights. In the long term, BOS fund allocation should be aligned with school development plans, with particular emphasis on strengthening teacher competence, developing innovative learning methods, and supporting extracurricular activities that foster student character and skills.

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