

Effectiveness of the management of Junior High School Operational Assistance Funds in Wania District, Mimika Regency

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Abstract

Purpose: This study aims to evaluate the effectiveness of School Operational Assistance (BOS) fund management at SMP Negeri 7 Mimika, focusing on four key components: planning, implementation, reporting, and supervision.

Research/methodology: A mixed-methods approach was employed, combining both quantitative and qualitative techniques. Primary data were collected through questionnaires, interviews, and observations involving the school principal, BOS treasurer, teachers, and school committee members. Secondary data were obtained from official documents, including the School Activity and Budget Plan (RKAS), BOS financial reports, and government technical guidelines. Quantitative analysis was conducted using the formula (Actual Score / Expected Score × 100%) to measure effectiveness, while qualitative analysis involved source triangulation to identify key challenges.

Results: The findings indicate that the overall management of BOS funds at SMP Negeri 7 Mimika was classified as "very effective," with an effectiveness score of 84.13%. All four components were implemented in accordance with the relevant technical and administrative guidelines. However, challenges were noted in community involvement and the completeness of administrative documentation.

Conclusions: The management of BOS funds at SMP Negeri 7 Mimika is considered very effective, with an overall score of 84.13%. All key components planning, implementation, reporting, and supervision were carried out in accordance with official guidelines. However, improvements are needed in community involvement and administrative documentation to further enhance transparency and accountability.

Limitations: This study was limited to a single school and relied on stakeholder perceptions, which may not fully capture broader trends in BOS fund management across the region. In addition, the qualitative findings were based on a relatively small sample size.

Contribution: This research provides practical insights into effective BOS fund management and highlights areas for improvement, contributing to policy refinement and increased transparency at the school level.

Keywords: *Billboard Tax, Effectiveness, Local Revenue, Potential, Mimika Regency*

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1. Introduction

Education is one of the most fundamental elements in the development of a nation. In Indonesia, the advancement of education is expected to serve as the main driver in creating high-quality human

resources, which in turn can support the economic and social progress of the nation (Siregar, Lubis, Azkiah, & Putri, 2024). Along with the passage of time and the increasingly complex challenges of globalization, education in Indonesia faces various demands to continuously adapt and evolve. Therefore, the Indonesian government is striving to improve the quality of education by providing various supporting policies and programs, one of which is through the School Operational Assistance Fund (BOS).

The School Operational Assistance Fund (BOS) is one of the Indonesian government programs designed to help reduce the operational costs of schools, including Junior High Schools (SMP). BOS funds are directly allocated to schools with a specific amount that can be used to support the smooth running of teaching and learning activities, the development of infrastructure, and the school's administrative needs. The effectiveness of BOS fund utilization at the junior high school level is crucial in realizing better educational quality. BOS funds are not only used to cover daily operational expenses, such as teacher and staff honoraria, but also to support the enhancement of learning quality, purchase educational tools, and improve school facilities (Umam & Azhar, 2025). At the junior high school level, where students begin preparing for higher education, the effectiveness of these funds becomes even more critical in creating a conducive environment that supports optimal learning processes.

Good and transparent management of BOS funds can improve the quality of education at SMP, as these funds allow schools to use resources more efficiently and innovatively. With properly targeted funds, schools can improve facilities such as classrooms, laboratories, libraries, and internet access that support technology-based learning. Additionally, these funds can also be used for teacher training and improving the quality of teaching, which in turn can enhance student learning outcomes. However, the success of BOS fund utilization at SMP highly depends on effective management and accountability from the school (Hardana, 2024). Inefficient use of funds or improper alignment with educational needs can hinder the main objectives of this program (Musfirah, Nurlaila, & Nasution, 2024). Therefore, it is essential for schools to carry out thorough planning, involve various stakeholders, and conduct periodic evaluations to ensure that every rupiah received truly contributes to improving education at SMP. The effectiveness of BOS fund usage at SMP is key to creating quality and equitable education in Indonesia.

With good management, BOS funds can support efforts to improve the quality of education, thereby producing a generation ready to face future challenges. The founders of Indonesia have mandated that one of the country's goals is to educate the nation's life through education. Many parties play a role in achieving this goal, as emphasized in the amendment to the 1945 Constitution, stating that the mandatory role for every citizen is to undergo basic education. The government is required to finance it. This basic education level is a program for citizens aged seven to fifteen years through the nine-year compulsory education program (Wajar 9 Tahun), covering the education levels from elementary school (SD) to junior high school (SMP)..

The 1945 Constitution of the Republic of Indonesia in Article 31, Paragraph (1) mandates that every citizen has the right to education to develop their potential optimally. To achieve this goal, the state is obliged to provide quality education services according to the interests and talents of each individual, regardless of social status, race, ethnicity, religion, or gender. To fulfill this mandate, the government has established the National Education System, which serves as the legal basis for the organization of the education system in Indonesia. The Law of the Republic of Indonesia No. 20 of 2003 concerning the National Education System, Chapter I, Article 1, Paragraph (1) states that education is a conscious and planned effort to create a learning atmosphere and a process that allows students to actively develop their potential to possess spiritual strength, self-control, personality, noble intelligence, and the skills required for themselves, society, the nation, and the state. The Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 8 of 2017 concerning the Technical Guidelines for School Operational Assistance, Article 1, Paragraph (6), states that Junior High School, hereafter abbreviated as SMP, is one form of formal education unit that provides general education at the basic education level.

The Wajar 9 Tahun program, launched since the National Education System Law was enacted, has

achieved its target. According to data from BPS, in 2003, the Gross Enrollment Rate (APK) for elementary school (SD) reached 105.82%, increasing to 107.71% in 2013. For junior high school (SMP), the APK was 81.09% in 2003 and rose to 85.96% ten years later. Following this target achievement, the government expanded the program under the name the Universal Secondary Education Program (PMU), with a target APK of 97% for secondary education or senior high school (SMA) by 2020. By comparison, in the 2012/2013 academic year, the APK for secondary education (SMA) still lagged at 78.7%.

To achieve this target, the government is obligated to provide broad and equitable access to all citizens, including SMP graduates, to continue to secondary education. One of the government's concerns is to increase the ability of society to continue education to the secondary level (SMA/equivalent). Therefore, the government has implemented the BOS program. Based on the above policy, the Ministry of Education and Culture launched the Universal Secondary Education Program (PMU). The aim of PMU is to provide opportunities for all members of society, especially those who are economically disadvantaged, to access quality secondary education.

To achieve the affordable and high-quality goals of PMU and ensure the successful implementation of the curriculum, the government has prepared the School Operational Assistance (BOS) program for Junior High Schools (SMP). The aim of the SMP BOS program is to assist schools in covering non-personnel operational costs, including the procurement of curriculum textbooks. Through the BOS program, students are relieved from the burden of non-personnel operational costs. The BOS funds managed directly by the school cover expenses for purchasing curriculum textbooks, textbooks, exam fees, extracurricular activity costs, maintenance of facilities and infrastructure, and teacher competency improvement costs. With the BOS program in place, schools are required to plan, implement, evaluate, and account for the management of educational costs transparently to the public and the government. Educational financing management directly impacts school quality, especially related to facilities and learning resources (Nurussalami & Aini, 2021). Many schools are unable to conduct optimal teaching and learning activities due to financial issues, whether for paying teachers or procuring teaching resources.

In the implementation of BOS at SMP Negeri 7 Mimika, the principal revealed that one of the main obstacles frequently encountered is the delay in fund disbursement from the government, which affects the smooth operation and execution of school programs. This delay leads to the postponement of important programs, such as purchasing essential practical equipment for hands-on learning activities, as well as the execution of extracurricular activities that support students' skills development beyond academics. Since the school relies on BOS funds to finance extracurricular activities, these delays limit students' opportunities to develop their potential. Therefore, better coordination between the school and the relevant agencies is needed so that the fund disbursement can occur on time, allowing planned programs to proceed as scheduled and ensuring the quality of education is maintained.

Based on data from the Mimika District Education Office, in 2020, the number of students receiving BOS funds at SMP Negeri 7 Mimika was 572 students, with a total fund of IDR 572,000,000. The number of students receiving BOS funds increased in 2021 to 628 students, with a total of IDR 628,000,000. In 2022, the number of students receiving BOS funds rose again to 687 students, with a total fund of IDR 687,000,000. The number of students receiving BOS funds continued to increase in 2023, with the number of students reaching 743, receiving a total fund of IDR 1,114,500,000. In 2024, the number of students receiving BOS funds again increased to 768 students, with a total fund of IDR 1,152,000,000. This increase in the number of students and the fund amounts indicates the progress in educational funding at the school, which is expected to support the improvement of education quality for the students.

Educational financing refers to the amount of money generated and spent for various educational purposes, including the professional development of teachers, improvements in facilities and infrastructure, procurement of tools and textbooks, office supplies, extracurricular activities, educational management activities, and educational supervision (Mayasari, Shopiana, & Julham, 2018). Similarly,

the School Operational Assistance Program (BOS) in Wania District (SMP Negeri 7 Mimika) conceptually explains that the BOS program is provided to reduce the burden on the community, especially the poor or disadvantaged, to ensure they can access adequate and quality education through the Compulsory Education Program. Schools, as formal educational institutions, play a very important role in developing students' potential, as stipulated in the National Education System Law No. 20 of 2003, but the phenomenon observed generally shows mismanagement in the BOS program, so expectations have not yet been fully achieved.

In the use of BOS fund assistance, the administrative or managerial ability to manage the instrumental components (within education) so that the process can run according to objectives requires effective use of BOS funds (Rahayu & Setianingsih, 2017). Just as with the use of infrastructure, curriculum, and administration within an educational institution, in addition to clear support and formulation from the government, the principal's critical role as the highest authority holder, supported by staff and teachers, must be able to carry out their duties to achieve the BOS objectives. This is because commitment is needed from the implementation of school programs, leadership from the principal, supervision/evaluation, and the school information system. Educational management can be defined as the entire collaborative process, utilizing all available personnel and material resources effectively to achieve the educational goals that have been established.

Given that several junior high schools in Wania District, including SMP Negeri 7 Mimika, are highly sought after by students, many supporting tools are essential, such as textbooks, the procurement of school supplies, the organization of learning evaluations, and the costs of student activities/extracurriculars. Therefore, the presence of BOS funds is expected to meet the needs of the school. In general, the goal of BOS is to provide affordable and quality education services for all levels of society in support of the 12-Year Compulsory Education program (Helnikusdita, 2016). How far BOS funds can support school operational activities to realize the 12-year compulsory education program certainly depends on the school's compliance in implementing BOS funds, which are regulated in the BOS technical guidelines, both in terms of purpose and allocation.

The BOS program at junior high schools is conceptually given to reduce the burden on society, especially the poor or disadvantaged, to ensure they can access adequate and quality compulsory education. However, the reality on the ground has not been as expected. Although the school is fully committed to improving the quality of education and minimizing educational costs, challenges arise due to the numerous mechanisms and restrictions on the use of BOS funds, making it difficult for schools to spend BOS funds on improving education quality, including the regulations on the purchase of books as stipulated in the BOS technical guidelines. Furthermore, delays in the disbursement of BOS funds, which seem to be deliberate by the Mimika Regency Government, complicate the situation.

The management of BOS funds at the junior high school level is interesting to study because this program directly targets strategic goals to improve access and the quality of education for the community, particularly for the poor. Compared to other funds, BOS has a broader scope in supporting school operational needs, ranging from purchasing books, learning tools, to funding educational activities. However, various challenges, such as complicated usage mechanisms, restrictions on fund allocation according to the technical guidelines, and delayed disbursements, often hinder the achievement of the program's goals. The focus on BOS funds becomes important because this fund not only contributes to the sustainability of education services but also reflects the effectiveness of both regional and national government policies in supporting basic education.

The effectiveness of BOS fund implementation can be seen in how well the funds are used optimally, appropriately, and in alignment with the school's planned activities. Effectiveness refers to the extent to which an organization achieves its goals accurately and in accordance with the plan that has been set, without overly considering the cost (Aulia, Tambunan, & Laila, 2024). In this case, the main focus is on the results, not merely efficiency. When BOS funds are not managed effectively, the risks of waste, misuse, or failure to achieve educational goals are highly likely. This is supported by Farida, Madani, and Tahir (2018) who stated that effectiveness is a measure of how far a target (in terms of quality,

quantity, or time) has been achieved. Thus, the evaluation of effectiveness must involve an assessment of both the process and the results.

2. Literature Review

2.1. Definition of School Operational Assistance (BOS)

School Operational Assistance (BOS) is funding provided by the government to both public and private schools to support operational activities directly related to teaching and learning activities. The BOS program aims to improve the quality of education by providing funds used for the purchase of educational facilities, learning activities, and school operations. BOS is given as assistance that can be used to finance various school activities, such as the purchase of books, stationery, teacher honoraria, procurement of teaching media, and maintenance of school facilities.

According to the Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 8 of 2020 on the Technical Guidelines for BOS Management, BOS funds must be managed transparently and accountably to support the quality of education in Indonesia. The main objective of BOS is to alleviate the financial burden of education for the public and ensure equitable access to quality education throughout Indonesia (Fathullah, 2018), including remote areas like Wania District in Mimika Regency. The BOS program is a government initiative to support school operational funding, particularly for operational and personnel costs. This program is managed by the Ministry of Education and Culture and the Ministry of Religious Affairs, the technical ministries responsible for the implementation of the BOS program. In its implementation, the disbursement and management of BOS funds follow the technical guidelines issued by the Ministry of Education and Culture and the Ministry of Religious Affairs. Based on the above explanation, it can be concluded that BOS funds are a government program that assists with non-personnel operational costs and is used for educational activities as a form of government assistance to educational institutions.

2.2. Principles of Effective BOS Fund Management

According to the Regulation of the Minister of Education, Culture, Research, and Technology No. 2 of 2022, the management of BOS applies School-Based Management (MBS), which provides freedom in planning, managing, and overseeing the program in accordance with the conditions and needs of the school. The effectiveness of BOS fund usage in schools can be evaluated based on several basic principles of good fund management, namely:

- a) **Transparency:** BOS fund management must be carried out with clear and open information to all stakeholders, from the school, parents, to the community. The use of funds must be reported openly and accessible to relevant parties. This is emphasized in the theory of Public Financial Accounting, which highlights transparency, accountability, and sustainability in the financial management of public organizations.
- b) **Accountability:** BOS fund management must be accountable, meaning every expenditure must have clear accountability and align with the planned budget. The theory of accountability stresses that the effectiveness of BOS fund implementation also depends on how responsible the relevant parties are in managing these funds. The fund manager must show how the funds are used to achieve specific results.
- c) **Efficiency:** Funds must be used efficiently, prioritizing the most urgent and important needs for school operational activities and the improvement of educational quality. The theory of organizational effectiveness uses a system-based approach to highlight efficiency in using funds for operational processes to achieve optimal results.
- d) **Effectiveness:** BOS funds must be able to produce a positive impact on achieving educational goals, such as improving learning quality, facilities, and student welfare. In the theory of public financial management, it is still relevant to evaluate operational effectiveness, which stresses that the funds should produce tangible outputs, such as purchasing books, improving facilities, or subsidizing educational costs.

2.3. Indicators of BOS Fund Management

According to the Regulation of the Minister of Education, Culture, Research, and Technology No. 2 of 2022, the management of BOS funds in educational units includes:

1. Planning and Budgeting of BOS Funds

Planning is a process for activities that are intended to be carried out in the future, aimed at conducting pre-determined activities that involve a process, desired outcomes, and are related to a specific future time. According to Ismail and Sumaila (2020) planning BOS funds involves determining and finalizing the school's budget by identifying all the needs or plans that the school will implement, ensuring the smooth running of the learning process so it can be effective and efficient. Based on this understanding, it can be concluded that planning BOS funds is a systematic effort to design a series of actions that will be taken, considering the available resources. Planning for fund management needs an analysis of funding sources and the nominal amounts that can be obtained, while meeting the needs based on that analysis. The combination of activity analysis, funding sources, and the timing of its implementation results in the School Activity and Budget Plan (RKAS). The RKAS is a detailed breakdown of the costs and funding plans for programs/activities for one fiscal year. The RKAS is a formal budget document approved by the school principal and the local education office (for public schools) or the educational organizer/educational foundation (for private schools).

2. Implementation of BOS Funds

Implementation is an effort to achieve the objectives that have been previously set. Implementation means directing, encouraging, and commanding, so implementation is also an effort to realize the plan that was developed in the initial stage (Ismail & Sumaila, 2020). The implementation of BOS fund management is based on agreements and joint decisions between the School BOS Management Team, the Faculty Council, and the School Committee. In terms of its implementation, BOS funds are intended to finance school operational activities. The use of BOS funds is one activity in realizing the BOS planning, making it a tangible action to achieve effective and efficient goals. According to the Minister of Education, Culture, Research, and Technology Regulation No. 2 of 2022, the use of BOS funds should finance the following activities:

- a) New student admissions
- b) Library development
- c) Implementation of learning and extracurricular activities
- d) Implementation of assessments and learning evaluations
- e) School administrative activities
- f) Teacher and education staff professional development
- g) Payment for utilities and services
- h) Maintenance of school facilities
- i) Provision of multimedia learning tools
- j) Conducting skills development activities
- k) Activities to support graduate employability
- l) Payment of honorariums.

3. Reporting and Accountability of BOS Funds

The school, as the recipient of BOS funds, is obligated to prepare and report accountability reports on the actual use of BOS funds. A well-managed school in terms of BOS funds is one that can present its accountability report in a systematic and orderly manner. The stages of BOS fund reporting and accountability, according to the Regulation of the Minister of Education, Culture, Research, and Technology No. 2 of 2022, are as follows:

- a) The BOS Accountability Report is based on the management of BOS funds that has been carried out.
- b) The report includes an evaluation and validation of the completion of the procurement process and the use of funds for the relevant year.
- c) The format of the report and accountability document can be found in the School Activity and Budget Plan (RKAS) application managed by the Ministry.
- d) The BOS Accountability Report is verified, validated, and submitted by the educational unit through the system provided by the Ministry.
- e) The educational unit is ready for audit according to the legal provisions related to the reports and accountability of the funds disbursed by the educational unit.

4. Effectiveness of BOS Fund Use in Improving Education Quality

The effectiveness of BOS fund use in schools can be measured by several indicators that include the improvement of education quality, namely:

- a) Improvement of facilities and infrastructure: BOS funds are used to repair and upgrade school facilities, such as classrooms, textbooks, teaching aids, and stationery. This improvement in facilities is expected to support a more effective teaching and learning process.
- b) Improvement in the quality of learning: BOS funds are used to support learning activities, whether through the procurement of books, teaching materials, or teacher training. This is expected to enhance the quality of teaching received by students.
- c) Improvement in student welfare: BOS funds are also used to support student welfare programs, such as providing supplementary food or subsidies for students from disadvantaged families.

5. Theory of BOS Fund Management Effectiveness

This theory is relevant for analyzing the effectiveness of BOS fund usage at junior high schools in Wania District. The theory of Public Financial Management emphasizes three main functions: allocation, distribution, and stabilization (Lintang, 2021). In the context of BOS, proper allocation of funds for educational activities represents the application of the allocation function, while equitable and transparent fund distribution represents the application of the distribution function. Stabilization here relates to ensuring that the use of BOS funds creates a stable and high-quality educational condition. Additionally, the theory of Good Governance is also relevant in this study. This theory emphasizes the importance of transparency, accountability, participation, and effectiveness in managing public funds (Rauf & Andriyani, 2023). In the context of BOS, schools in Wania District are expected to manage the funds following good governance principles to ensure the funds are optimally used to improve the quality of education.

3. Research Methodology

The research method used in this study is a descriptive approach with a combination of quantitative and qualitative methods (mixed methods). This research was conducted at SMP Negeri 7 Mimika, Wania District, Mimika Regency, from January to March 2025. Primary data were obtained through field observations, in-depth interviews, and the distribution of questionnaires to the school principal, BOS treasurer, teachers, and school committee members involved in the management of BOS funds. Meanwhile, secondary data were obtained from official documents such as the School Activity and Budget Plan (RKAS), reports on the actual use of BOS funds, technical guidelines (juknis), and supporting data from the Mimika District Education Office.

Data collection was conducted through three main techniques: interviews, questionnaires, and documentation. Interviews were used to gather in-depth qualitative information from the school staff, while questionnaires were used to measure teachers' perceptions of the effectiveness of BOS fund management. Documentation was used to complement and verify data from written sources. Quantitative data analysis was carried out by calculating the effectiveness score using the formula:

$$\text{Effectiveness} = \frac{\text{Real Score}}{\text{Expected Score}} \times 10\%$$

Explanation:

Expected Score = $\sum \text{Respondents} \times \text{Highest Score} \times \text{Number of Items}$

Real Score = $\sum \text{Frequency of Respondent Answers} \times \text{Score of Answer Value}$.

The level of effectiveness achievement, based on the score obtained, will be converted using the effectiveness standards from the Litbang Depdagri, as follows:

Table 1. Effectiveness Measurement Standards

Effectiveness Ratio	Achievement Level
< 40%	Very Ineffective
40.1%-59.9%	Ineffective
60%-79.9%	Sufficiently Effective
> 80%	Very Effective

To support the qualitative analysis, source triangulation techniques were used, which involved confirming information through various sources such as the school principal, teachers, and the committee. This approach was used to identify challenges in the management of BOS funds more objectively and in greater depth. Effectiveness, in the context of this study, is defined as the extent to which the planning, implementation, reporting, and supervision of BOS fund usage are carried out in accordance with the applicable guidelines and result in a positive impact on operational activities and the quality of education at the school.

4. Results and Discussion

4.1. Research Results

4.1.1. Respondent Characteristics

The respondents in this study were the teachers of SMP Negeri 7 Mimika, totaling 44 people, including the school principal.

a. Number of Teachers by Field of Expertise

The following is the number of teachers based on their fields of expertise at SMP Negeri 7 Mimika, excluding the school principal.

Table 2. Number of Teachers by Expertise

Field of Expertise	Number
Mathematics	4
Indonesian Language	8
Catholic Religion	2
Islamic Religion	2
Christian Religion	3
English	4
Social Sciences (IPS)	4
Natural Sciences (IPA)	5
Physical Education (Penjasorkes)	3
Civic Education (PPKN)	2
Arts and Culture	1
Information and Communication Technology (TIK)	1
Guidance and Counseling	2
Biology	1
Craft and Entrepreneurship	1
Total	43

Source: SMP N 7 Mimika, data processed 2025

The total number of teachers based on their expertise is 43, distributed across various subjects. The subject with the highest number of teachers is Indonesian Language (8 teachers), followed by Natural Sciences (IPA) with 5 teachers, and Mathematics, English, and Social Sciences (IPS) with 4 teachers each. Some subjects such as Arts and Culture, TIK, Biology, and Craft and Entrepreneurship only have 1 teacher. This distribution reflects the diverse need for educators across various subjects, with a primary focus on core subjects.

b. Number of Teachers by NUPTK and NIP Identity

NUPTK (Unique Number of Educators and Education Staff) and NIP (Employee Identification Number) are important identifiers for teachers and education staff in Indonesia, differing in their scope and intended purposes. NUPTK is granted by the Ministry of Education, Culture, Research, and Technology to all educators and education staff, both civil servants (PNS) and non-civil servants, as an administrative requirement for official recognition as well as for purposes such as allowances and training programs. Meanwhile, NIP is only held by civil servant teachers and is issued by the National Civil Service Agency (BKN) for administrative purposes, such as salary, promotion, and pension. Therefore, NUPTK is universal for all teachers, while NIP is specific to PNS teachers.

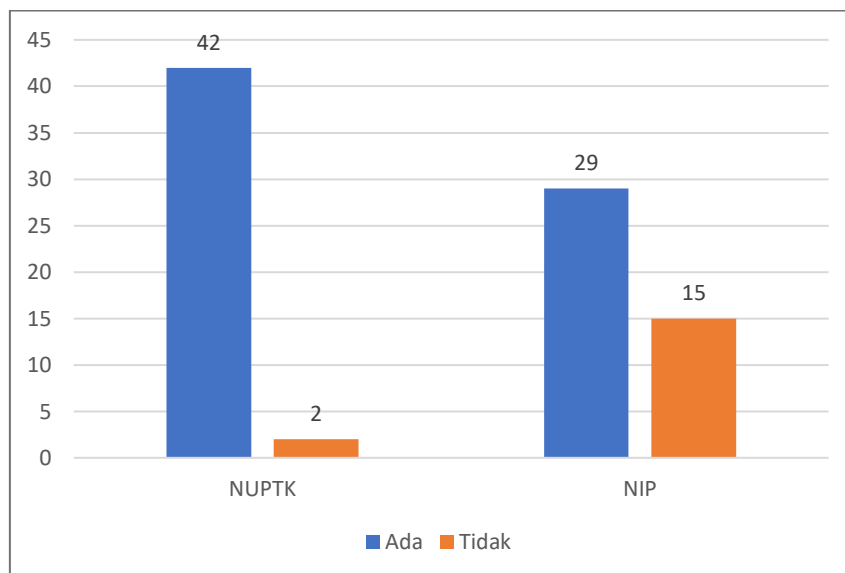


Figure 1. Number of Teachers by NUPTK and NIP Identity
Source: SMP N 7 Mimika, data processed 2025

Out of the total 44 teachers, 42 have NUPTK, and only 2 do not, indicating that most teachers meet the administrative requirements as official educators. Meanwhile, 29 teachers have NIP, and 15 do not, which suggests that about one-third of the teachers are not civil servants (PNS).

c. Number of Teachers by Gender

The number of teachers at SMP Negeri 7 Mimika by gender is shown in the following figure.

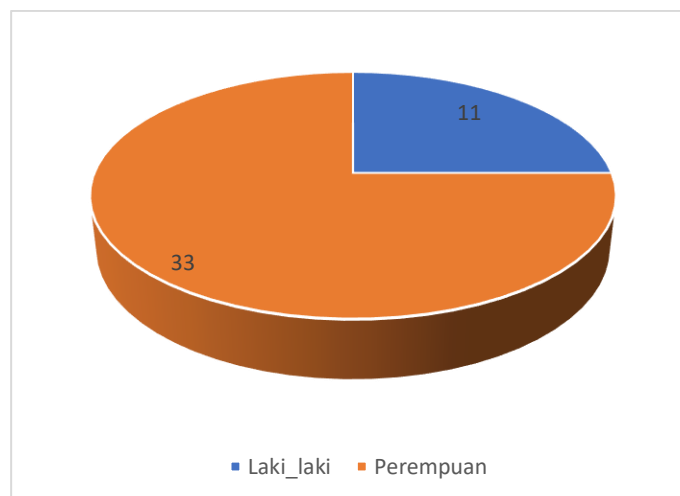


Figure 2. Number of Teachers by Gender
Source: SMP N 7 Mimika, data processed 2025

Based on the data on the number of teachers at SMP 7 Mimika, there is a significant difference in gender composition, with female teachers far outnumbering male teachers. The majority of the total teachers are female, reflecting the dominance of female educators at this school. This may mirror the general trend in primary education, where the teaching profession is more commonly chosen by women. However, the presence of male teachers still provides an important contribution, especially in creating a balanced role in activities that require diverse teaching approaches or student counseling. This composition can also be considered in planning task distribution, professional development, and the formulation of policies that support equality and effectiveness in the work environment.

4.2. Data Analysis Description

a. Description of BOS Fund Planning

The planning of BOS funds is a process of preparing a plan for the use of School Operational Assistance funds systematically, transparently, and based on the needs of the educational unit to support operational activities and improve the quality of education services. The following presents the responses from the teachers of SMP N 7 Mimika regarding the planning of BOS funds.

Table 3. Description of BOS Fund Planning

Indicator	Statement	Average Response
X1.1	I know that the plan and budgeting for BOS funds are prepared before the funds are utilized by the school.	4.57
X1.2	The planning and budgeting for BOS funds are done for a period of one year and documented in the RKAS (School Activity and Budget Plan).	4.41
X1.3	I know that the primary basis for preparing the RKAS document is the needs of the educational unit.	3.82
X1.4	The RKAS document clearly outlines the components of fund usage, cost details, required goods/services, and estimated prices and volumes.	4.36
X1.5	I have been involved in meetings to prepare the RKAS together with the school community and school committee.	4.27
X1.6	I know that the results of preparing the RKAS are entered into the budgeting application provided by the Ministry.	4.00

Source: Data processed, 2025

Based on the data obtained, it can be concluded that, in general, the teachers have a good understanding of the BOS fund planning and budgeting process at the school. The statement *"I know that the plan and budgeting for BOS funds are prepared before the funds are utilized by the school"* (X1.1) received the highest score of 4.57, indicating that most respondents understand the importance of planning before using the funds. Similarly, understanding the one-year period for preparing the RKAS (X1.2) and the clarity of components in the RKAS document (X1.4) also received high scores of 4.41 and 4.36, respectively, indicating that the technical aspects of planning are well understood by the teachers.

b. b. Description of BOS Fund Implementation

The implementation of BOS funds is the stage of putting into action the planned use of School Operational Assistance funds, which has been documented in the RKAS (School Activity and Budget Plan). This stage includes the use of funds to support school operational activities such as learning, procurement of goods/services, facility maintenance, teacher professional development, and other activities that support education services in accordance with applicable regulations. The following are the responses from teachers regarding the implementation of BOS funds at SMP N 7 Mimika:

Table 4. Description of BOS Fund Implementation

Indicator	Statement	Average Response
X2.1	I know that BOS funds are used for the new student enrollment activities.	4.39

Indicator	Statement	Average Response
X2.2	I know that BOS funds are used for library development activities.	4.30
X2.3	Teaching and extracurricular activities at the school are supported by BOS funds.	4.41
X2.4	BOS funds are used for the implementation of assessments and learning evaluations.	4.23
X2.5	School administrative activities run smoothly due to the support from BOS funds.	4.64
X2.6	Teacher and education staff professional development is funded through BOS.	4.48
X2.7	BOS funds are used to pay for electricity, water, and internet subscriptions.	4.39
X2.8	The maintenance of school facilities is routinely conducted with funds from BOS.	4.59
X2.9	BOS funds are used to provide multimedia learning tools.	4.57
X2.10	Activities to improve students' competencies are funded through BOS.	4.45
X2.11	BOS funds support activities that help graduates enter the workforce.	4.50
X2.12	Payment of honorariums for non-PNS educators or additional activities is funded by BOS.	4.30

Source: Data processed, 2025

Based on the data obtained, the implementation of BOS funds at the school shows a relatively high effectiveness in supporting various operational activities and educational development. The highest score was recorded for the statement "School administrative activities run smoothly due to the support from BOS funds" (X2.5) with a value of 4.64, followed by the maintenance of facilities (X2.8) with 4.59, and the provision of multimedia learning tools (X2.9) with 4.57. This indicates that BOS funds are optimally utilized to support smooth administration, facility maintenance, and the improvement of learning quality. In addition, teacher professional development (X2.6) and student competency improvement activities (X2.10) also received high scores of 4.48 and 4.45, respectively, indicating that the funds are used not only for physical needs but also for human resource development.

c. Description of Reporting and Accountability of BOS Funds

The reporting and accountability of BOS funds is the final process in the cycle of managing School Operational Assistance (BOS) funds, aiming to ensure that the funds used align with the planning and applicable regulations. This process includes preparing financial reports, supporting documents, and evidence of fund usage that must be compiled transparently, accountably, and on time by the educational unit. The following presents the responses from teachers regarding the reporting of BOS funds at SMP N 7 Mimika.

Table 5. Description of BOS Fund Reporting

Indicator	Statement	Average Response
X3.1	The BOS accountability report is prepared based on the management of BOS funds that have been carried out.	4.41
X3.2	The BOS accountability report includes an evaluation and validation of the procurement of goods/services and the use of funds for the relevant year.	4.23
X3.3	The format of the BOS accountability report can be found in the School Activity and Budget Plan application managed by the Ministry.	4.20

Indicator	Statement	Average Response
X3.4	The BOS accountability report is verified, validated, and submitted by the educational unit through the system provided by the Ministry.	4.30
X3.5	I feel that the educational unit is ready for an audit in accordance with the legal provisions related to the reports and accountability of the funds disbursed.	4.30

Source: Data processed, 2025

Based on the data obtained, it can be concluded that the understanding and implementation of BOS fund reporting and accountability at SMP N 7 Mimika are at a good level. The statement *"The BOS accountability report is prepared based on the management of BOS funds that have been carried out"* (X3.1) received the highest score of 4.41, indicating that most respondents understand that the report is prepared systematically based on previously recorded financial data. Additionally, the awareness that the educational unit is ready for an audit (X3.5) and the reporting process conducted through the Ministry's official application (X3.4) also received fairly high scores of 4.30, indicating a good level of administrative readiness to face audits and supervision.

4.3. Analysis of BOS Fund Management Effectiveness at SMP Negeri 7 Mimika.

The effectiveness of BOS fund management was analyzed mathematically using the following equation (Zahrah & Arifin, 2021):

$$\text{Effectiveness} = \frac{\text{Real Score}}{\text{Expected Score}} \times 10\%$$

Tabel 6. Standar Ukuran Efektivitas

Effectiveness Ratio	Achievement Level
< 40%	Very Ineffective
40.1%-59.9%	Ineffective
60%-79.9%	Sufficiently Effective
> 80%	Very Effective

The following is the calculation of the effectiveness of BOS fund management at SMP N 7 Mimika:

a. Effectiveness of BOS Fund Planning

Table 7. Effectiveness of BOS Fund Planning

Indicator	Real Score	Expected Score	Effectiveness Level	Achievement Category
X1.1	201	220	91%	Very Effective
X1.2	194	220	88%	Very Effective
X1.3	168	220	76%	Sufficiently Effective
X1.4	192	220	87%	Sangat Efektif
X1.5	188	220	85%	Sangat Efektif
X1.6	176	220	80%	Sangat Efektif
Total	1119	1320	85%	Sangat Efektif

Source: Data processed, 2025

Based on the indicator data in the planning and budgeting dimension of BOS, overall, the implementation was rated as very effective. Most indicators showed high achievements, indicating that the planning process, the preparation of the RKAS document, and the use of the budgeting application have been well-executed and met expectations. This reflects strong awareness and involvement from the school in managing BOS funds systematically. However, there is one indicator that falls into the "sufficiently effective" category, which relates to the understanding that the preparation of RKAS is based on the needs of the educational unit. This indicates that the need-based planning aspect still requires improvement. Overall, the effectiveness of the management in this

dimension is categorized as very good, though certain aspects still need strengthening to ensure the entire process truly reflects the real needs of the school.

b. Effectiveness of BOS Fund Management

Table 8. Effectiveness of BOS Fund Management

Indicator	Real Score	Expected Score	Effectiveness Level	Achievement Category
X2.1	193	220	88%	Very Effective
X2.2	189	220	86%	Very Effective
X2.3	194	220	88%	Very Effective
X2.4	186	220	85%	Very Effective
X2.5	204	220	93%	Very Effective
X2.6	197	220	90%	Very Effective
X2.7	193	220	88%	Very Effective
X2.8	202	220	92%	Very Effective
X2.9	201	220	91%	Very Effective
X2.10	196	220	89%	Very Effective
X2.11	198	220	90%	Very Effective
X2.12	189	220	86%	Very Effective
Total	1376	1540	89%	Very Effective

Source: Data processed, 2025

The implementation of BOS funds at SMP N 7 Mimika shows a very high effectiveness across all indicators. All aspects of fund usage, from new student admissions, learning, assessments, to teacher professional development and facility maintenance, have been carried out as expected. No indicator falls below the "very effective" category, indicating that the funds are used optimally to support various programs and school needs. This achievement reflects good, well-planned fund management that positively impacts the school's operations and the improvement of educational quality.

c. Effectiveness of BOS Fund Reporting

Table 9. Effectiveness of BOS Fund Reporting

Indicator	Real Score	Expected Score	Effectiveness Level	Achievement Category
X3.1	194	220	88%	Very Effective
X3.2	186	220	85%	Very Effective
X3.3	185	220	84%	Very Effective
X3.4	189	220	86%	Very Effective
X3.5	189	220	86%	Very Effective
Total	943	1100	86%	Very Effective

Source: Data processed, 2025

The reporting and accountability of BOS funds at SMP N 7 Mimika are considered very effective based on all the indicators analyzed. All aspects, from the preparation of reports based on fund management, evaluation of procurement of goods and services, the use of official document formats, to readiness for audits, show that the implementation is as expected. The high effectiveness level in each indicator reflects that the educational unit has conducted the reporting process in an orderly, transparent, and accountable manner, demonstrating readiness to comply with administrative and legal requirements.

4.4. Analysis of Constraints in the Management of School Operational Assistance (BOS) Funds at SMP N 7 Mimika

Based on the results of interviews with the school principal, teachers, and the school committee at SMP N 7 Mimika, the management of BOS funds has shown several aspects that are functioning well but still face significant challenges.

1. BOS Fund Planning

The preparation of the School Activity and Budget Plan (RKAS) at SMP N 7 Mimika generally involves the school principal, teachers, and the school committee through an annual consultation forum; however, active participation in this process is still limited. The principal stated that involvement had taken place, but teachers revealed that not all of their input was seriously considered in the budgeting process, especially regarding learning needs such as ICT media, which are often neglected. Meanwhile, the school committee felt that their involvement was more formal, with their role being limited to giving final approval without much involvement in formulating the school's priority needs directly. Therefore, there is a perception gap regarding stakeholder involvement. All parties acknowledge the involvement, but the level of active participation and consideration of inputs remains limited. Priority needs have not been fully accommodated in the planning.

2. Implementation of BOS Funds

In the implementation of BOS funds at SMP N 7 Mimika, the principal revealed that the main challenge often faced is the delay in fund disbursement, which directly impacts the execution of various school programs, such as the purchase of practical tools and extracurricular activities. Teachers further supported this statement by mentioning that some learning activities even had to be delayed or carried out in a limited manner due to unavailable funds. On the other hand, the school committee highlighted the lack of transparency in the procurement process for goods and services, as well as bureaucratic obstacles that slow down the overall implementation process. This condition indicates that the implementation of BOS funds has not fully run effectively and still requires improvements in governance and coordination among parties. Therefore, delays in fund disbursement and technical challenges in the procurement process are major issues in the implementation. The effects are directly felt on the learning process and supporting activities.

3. Reporting and Accountability

The reporting and accountability process of BOS funds at SMP N 7 Mimika still faces various challenges. The principal explained that reporting is done by the school treasurer using the application provided by the Ministry, but the technical execution is often hindered by internet connection problems and limited equipment. Teachers also pointed out the heavy administrative burden, especially for those who double as treasurers or activity managers, which causes additional work beyond their main teaching duties. Meanwhile, the school committee acknowledged that their involvement in the reporting process is still minimal, but they hope that the reports can be presented transparently in school forums so that all school members understand and participate in monitoring the fund usage process transparently.

4. Human Resources

In terms of human resources, the management of BOS funds at SMP N 7 Mimika still faces significant challenges. The principal acknowledged that the understanding of the technical procedures for BOS funds is uneven among teachers, as training has so far only been provided to the school treasurer. Teachers also expressed the need for additional training, considering that there are often regulatory changes that are not clearly communicated, leading to confusion in the technical execution on the ground. Meanwhile, the school committee also feels that they have not received adequate briefing regarding their role and responsibilities in the supervision of BOS funds, which should be a crucial part of transparency and accountability in fund usage at the school. Therefore, human resource capacity remains a challenge, both among teachers and the committee. There is a real need for more training and a more equitable distribution of tasks.

5. Supervision and Evaluation

Supervision of the use of BOS funds at SMP N 7 Mimika still faces several obstacles affecting its effectiveness. The principal explained that internal supervision is carried out periodically, and the school is prepared for audits, but follow-up on audit findings is often delayed, impacting the level of transparency. Teachers feel that they do not receive clear feedback from evaluation results, making it difficult to know whether the funds are being used as initially proposed. Meanwhile, the school committee considers external supervision, such as from the Education Office or auditors, to be rare and more focused on administrative aspects, thus not providing a comprehensive view of the overall management and usage of BOS funds. In this case, the supervision conducted does not yet address all aspects in depth. Follow-up and dissemination of audit results need to be improved

so that all parties receive equal information and responsibility.

4.5. Effectiveness of BOS Fund Management at SMP N 7 Mimika

1. The management of BOS funds at SMP N 7 Mimika shows very positive results across various aspects, including planning and budgeting, implementation, and reporting. All three aspects were rated as very effective, indicating that the school has managed BOS funds well according to the established objectives. Overall, the success in managing these funds reflects the importance of careful planning, organized implementation, and transparent reporting.

In terms of planning and budgeting, it appears that SMP N 7 Mimika has been able to prepare the budget very well. While some indicators showed slight deviations from expectations, most other indicators achieved a very high level of effectiveness. In educational management theory, planning is the first step that determines the success of program implementation (Masri, Hadiyanto, & Yahya, 2023). This success is reflected in the school's ability to formulate plans and allocate budgets to achieve better educational goals. However, the analysis also shows that one indicator requires more attention, which is related to the assessment of how well the planning aligns with the real needs of the school. In this regard, the participatory theory developed by Stufflebeam in the CIPP model (Context, Input, Process, Product) emphasizes the importance of involving all stakeholders in the planning process to ensure that the budget truly reflects the needs on the ground.

Furthermore, the implementation of BOS funds at SMP N 7 Mimika also shows very high effectiveness. Most implementation indicators, such as the use of funds for learning activities, procurement of facilities, and other operational activities, have been carried out excellently. This reflects the success in policy implementation, which, in public policy implementation theory, depends not only on the quality of the policy but also on the ability to execute it effectively.

One of the very good implementation indicators is the use of funds for the procurement of teaching tools and other supporting facilities. This shows that BOS funds are used appropriately to enhance the quality of education and provide the necessary support for teaching and learning processes. From the perspective of fiscal accountability, this aligns with the principle of using public funds efficiently and for the intended purpose. The success in implementing BOS funds cannot be separated from the crucial role of the principal and the entire team involved in managing these funds. The transformational leadership theory shows that leaders who can inspire and motivate their team will produce significant positive changes (Nafal, Maunah, & Patoni, 2024). The proactive and communicative principal plays a key role in ensuring that all planned activities are carried out smoothly.

Additionally, the reporting aspect also shows satisfactory results. The BOS fund usage report was prepared very well and met the expected standards. Accurate and transparent reporting is essential in creating high accountability as one of the main aspects of managing public funds. With clear reporting, the school can account for the use of funds to relevant parties, including parents and the government. In the reporting aspect, although there is slight variation in the indicator scores, overall, the reports reflect a high level of accountability. This reporting process not only includes financial reports but also reports on the implementation of programs funded by BOS funds. Transparency in these reports provides confidence to the community and relevant parties that the funds received are truly being used for their intended purposes.

The interconnection between planning, implementation, and reporting shows that effective BOS fund management requires an integrated management system. The systems approach in educational management shows that every element within the organization must support one another to achieve the established goals (Khasanah, Huda, Saudagar, Romlah, & Anwar, 2024). Success in one aspect, such as well-prepared planning, will support effective implementation, which in turn will produce accurate and accountable reporting.

Overall, the management of BOS funds at SMP N 7 Mimika can be said to be very effective. This

success is the result of a combination of appropriate planning, consistent implementation, and transparent reporting. However, to ensure sustainability and increase effectiveness, several improvements are still needed in the participatory aspect of planning to ensure that the real needs of the school are more accurately reflected in the budget. As a further step, it is recommended that the school management team continue to strengthen coordination with relevant parties to ensure that the use of BOS funds continues to provide optimal benefits for the quality of education at the school.

2. Constraints in the Management of BOS Funds at SMP N 7 Mimika

The management of BOS funds at SMP N 7 Mimika faces several challenges that hinder its effectiveness. Based on the results of interviews with the principal, teachers, and the school committee, it can be concluded that although some aspects are functioning well, there are various challenges that need to be addressed in order to optimize the management of these funds. The theory of educational fund management states that the involvement of all stakeholders in each stage of management is crucial for achieving transparency and accountability. In this case, the main constraint lies in the limited participation during the planning phase.

In the planning stage, although the preparation of the School Activity and Budget Plan (RKAS) involves the school principal, teachers, and the school committee through an annual consultation forum, their participation in drafting the budget is still limited. This is reflected in the inability of the involved parties to provide substantial input, particularly in terms of learning needs such as ICT media, which is often neglected. Good planning should involve all stakeholders and address real needs on the ground. However, in this case, even though there is an annual consultation, the planning results do not fully reflect the priorities required by the school, such as the provision of adequate facilities and infrastructure.

In the implementation stage, the most common issue faced is the delay in fund disbursement. This affects the smooth execution of school programs, including the purchase of practical tools and extracurricular activities. This delay leads to limitations on the learning activities that can be carried out. As noted by Munawarah and Darmayanti (2024) efficient budget execution must ensure that funds are available at the right time so that the planned activities can proceed as scheduled. In addition, the school committee also highlighted the lack of transparency in the procurement of goods and services, as well as bureaucratic obstacles that slow down the overall implementation process. This issue reveals coordination and governance problems that need immediate improvement.

Reporting and accountability issues also emerge as significant constraints. The principal explained that reporting is carried out by the school treasurer using the application provided by the Ministry, but technical issues such as internet connection problems and limited equipment often hinder the process. Furthermore, the high administrative burden for teachers who also serve as treasurers or activity managers is another issue. Effective reporting requires adequate infrastructure and proportional task distribution to avoid overburdening one party with heavy tasks. Therefore, there is a need to enhance the supporting infrastructure and capacity, such as improving internet access and providing sufficient training.

On the human resources side, the management of BOS funds at SMP N 7 Mimika still faces significant challenges. The principal acknowledged that teachers' understanding of the technical procedures for using BOS funds is not uniform, as training has so far been limited to the school treasurer. Teachers also expressed the need for additional training, as changes in regulations are often not well communicated, causing confusion in technical execution on the ground. Meanwhile, the school committee also feels they have not received adequate briefings regarding their roles and responsibilities in the supervision of BOS funds, which should be a crucial part of transparency and accountability in fund management at the school. Therefore, human resource capacity remains a challenge, both among teachers and the committee. There is a real need for more training and a more equitable distribution of tasks.

Finally, supervision of the use of BOS funds at SMP N 7 Mimika is also not optimal. Although there is periodic internal supervision, follow-up on audit findings is often delayed. This means that supervision does not cover all necessary aspects and reduces the level of transparency in fund management. The school committee also feels that external supervision is not intensive and is more focused on administrative aspects, thus not providing a comprehensive picture of BOS fund usage. In this case, deeper supervision and follow-up on audit results are required to ensure that the funds are used in an accountable and transparent manner. Strengthening both internal and external supervision will improve accountability and prevent misuse of funds.

Overall, the management of BOS funds at SMP N 7 Mimika still faces various constraints that affect the effectiveness of the management and use of the funds. From planning to supervision, there are still gaps that need to be addressed to ensure that the funds received are used optimally. This includes increasing participation in planning, improving coordination in implementation, strengthening reporting infrastructure, and enhancing the capacity of human resources involved in management. By addressing these challenges, it is hoped that the management of BOS funds can become more effective and have a positive impact on improving the quality of education at SMP N 7 Mimika.

5. Conclusion

Overall, the management and implementation of BOS funds at this school are functioning quite well. In the planning and budgeting stages, the indicators measured show that most aspects of planning and budgeting have been very effective, although there are still some areas that need improvement, especially in accommodating input from all relevant parties. The implementation of BOS funds also yielded good results, with most planned activities being carried out with a very high level of effectiveness. Likewise, reporting and accountability, despite some technical challenges, continue to follow the proper procedures. Overall, all these aspects show a very high level of effectiveness, although there is room for improvement in certain areas to achieve more optimal results. Based on the analysis of BOS fund management at SMP N 7 Mimika, although several aspects are functioning well, significant constraints still affect its effectiveness. The main challenges include limited active participation in planning, delays in fund disbursement, lack of transparency in procurement, and technical issues in reporting and accountability. Additionally, the limited capacity of human resources, both among teachers and the committee, and supervision that has not covered all aspects also present challenges. Overall, the management of BOS funds at this school requires improvements in various aspects to make it more effective and efficient in supporting the improvement of education quality.

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