



## The effectiveness of using School operational assistance funds for Inland Primary Schools in Indonesia

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### Abstract

This research aims to: 1) describe the allocation and use of funds 2) analyze the suitability of the allocation and use of funds with the operational and technical guidelines for School Operational Assistance Funds (BOS funds), 3) evaluate the adequacy of funds allocated to YPPK Ayam Elementary School and YPPGI Ayam Elementary School in Akat District, Asmat Regency in meeting needs financing of education in schools, and 4) identifying school efforts to overcome financing that cannot be met by BOS funds allocated by the government to each school. This research is case study research using a qualitative approach. The subjects of this research were school principals, teachers, and treasurers. In this research the author used research methods with data collection techniques and instruments using interviews, observation, and documentation. Data analysis uses the Miles and Huberman model with the steps of data collection, data reduction, data presentation, and drawing conclusions. The research results show that the allocation of BOS funds is in accordance with the RKAS and follows the applicable technical regulations. Furthermore, BOS funds are sufficient to meet the school's non-personnel operational needs but are not sufficient for activities that require large amounts of funds. The school's efforts to overcome this problem are by utilizing BOS funds as maximally as possible and reducing the use of BOS funds for activities that inflate costs. Apart from that, the school makes efforts to contribute energy and work together so that the teaching and learning process can run well.

**Keywords:** BOS funds, elementary Schools, management

### Introduction

Education financing is a crucial aspect of providing the necessary resources for the successful implementation of education in schools. Educational expenditures can be used to achieve both quantitative and qualitative educational goals. In the realm of education, the significance of costs cannot be overlooked. It can be asserted that the smooth functioning of the educational process in schools is contingent upon the presence of costs.

Education finance is a shared obligation of the government, regional government, and the community, as stated in the Law on the National Education System Number 20/2003. In Indonesia, school funds is derived from two sources: (a) government funding, which covers school operational costs and buildings; and (b) community funds, which come from parents of students or donations from the larger community and business sector.

The primary objective of the School Operational Assistance (BOS) program is to provide financial support to schools, thereby reducing the educational expenses for students who are unable to afford them. This program also aims to alleviate the burden on students and promote the implementation of policies that enhance and equalize access to education, particularly in support of the nine-year compulsory basic education program. BOS funds are allocated to both public and private schools, especially rural elementary schools. Rural elementary schools sometimes have constraints in terms of buildings, infrastructure, and human resources. Thus, it is anticipated that the allocation of BOS funding can enhance the standard of education in rural primary schools. Nevertheless, there are still numerous challenges encountered when it comes to effectively managing BOS finances to fulfil the financial requirements of schools in enhancing the provision of high-quality education services. As a result of this law, both the central

government and regional governments are required to offer educational services to all students at the primary and secondary education levels, as well as other comparable educational institutions. This includes ensuring that students are not financially burdened by education costs and working towards alleviating this burden. Financial responsibilities associated with schooling that are the responsibility of the student's parents.

Schools are allocated BOS to be administered in compliance with regulations set by the central government. The allocation of funding to each institution is contingent upon the student enrollment figures. The allocation of BOS funds is determined by the operational cost needs necessary to meet the basic service standards outlined in Government Regulation number 57 of 2021, which pertains to the National Education Standards. According to the technical requirements for BOS funds in 2022, elementary schools in the Akat district receive IDR 1,870,000 per student per year as their regular BOS funds.

Permendikbudristek number 2 of 2022 provides specific guidelines for the use of regular School Operational Assistance (BOS) funds. These funds can be used for various purposes, including student acceptance, library development, extracurricular activities, assessment and evaluation activities, school administration, teacher and staff professional development, power and service subscriptions, maintenance of school facilities and infrastructure, and procurement or repair of multimedia learning tools. The utilization of School Operational Assistance (BOS) funds for enhancing school performance includes the following aspects: human resource development, adopting a new educational approach, implementing digitalization in schools, and utilizing data for planning purposes. The utilization of School Operational Assistance (BOS) funds for high achieving schools includes many activities such as

talent and fitness assessment, training and development for achievement, management of talent data and information, and actions aimed at attaining actualization of goals.

When implementing school program using BOS funds, primary schools in the Akat District face numerous challenges, particularly in terms of the underutilization of BOS funds to enhance the quality of education services inside the school premises. According to an initial interview conducted on February 3, 2023, with Mr. Antonius Sutiayanta, the Head of Basic Education at the Asmat Regency Education Office, it is evident that the utilization of BOS funds in Asmat Regency primarily benefits teachers rather than students. In addition, numerous applications of BOS funds deviate from the School Activity Plan and Budget (RKAS). The allocation of BOS funds in Asmat Regency does not align with the 8 National Education Standards that need to be implemented. These standards include Graduate Competency Standards, Content Standards, Process Standards, Educator and Education Personnel Standards, Facilities and Infrastructure Standards, Management Standards, Financing Standards, and Assessment Standards. The inspectorate audit revealed that numerous schools misused BOS funds by not adhering to proper expenditure guidelines. According to the acquired material, it was revealed that multiple schools had their accountability reports for BOS funds refused and sent back.

One of the key principles governing the use of BOS funds is effectiveness. This principle emphasizes the need for BOS funds to be utilized in a manner that yields tangible outcomes, exerts influence, and ensures efficiency in achieving educational objectives inside schools (Asmat regent's rule no. 17 of 2022, p. 8). Husna, *et al.* provide a more comprehensive definition of effectiveness, stating that it encompasses not only the attainment of goals but also the qualitative outcomes connected with realizing the vision (2019: 4). One method of evaluating the efficacy of School Operational Assistance (BOS) monies is to compare the actual results with the predetermined targets or requirements. BOS funds can be deemed effective if the achievement of each indicator closely aligns with the aim or requirements established by the government.

YPPK Ayam Elementary School and YPPGI Ayam Elementary School are privately-owned primary schools located in the rural area of the Akat district. The challenging geographical circumstances in the interior of Papua pose a significant obstacle to accessing education. Based on the initial observations conducted by researchers at private elementary schools in the Akat district, several issues were identified regarding the utilization of BOS funds. These include: 1) inadequate involvement of the school committee in planning, implementing, and monitoring BOS funds; 2) delays in the disbursement of BOS funds; 3) lack of understanding among parents regarding the purpose of BOS funds, leading to the misconception that students should not be charged any fees, despite the fact that the distribution of BOS funds is adjusted based on the number of students, making it challenging for schools with fewer students to provide optimal educational services. Under these circumstances, schools must engage in collaboration with parents to secure financial resources for the implementation of their program. 4) Insufficient oversight by the school administration in managing BOS funds due to the absence of an audit team; 5) Schools encounter challenges in executing activities that necessitate substantial funding; 6)

Inadequate supervision from the District BOS management team regarding the utilization of BOS funds in schools, particularly those located in remote districts and villages, due to geographical and temporal constraints. 7) Some schools are not fully complying with the BOS School Activity Plan and Budget (RKAS) when it comes to the utilization of BOS funding.

The utilization of BOS funds in operational and technical guidelines must align with their designated purpose. Schools utilize BOS Funds to financially support the operational aspects of education provision in schools, encompassing the following elements: a) Acceptance of new students; b) Library expansion; c) Implementation of educational and extracurricular program; d) Implementation of learning assessment and evaluation measures; e) Administration of school operations; f) Professional development of teachers and education staff; g) Financing of power and service subscriptions; h) Maintenance of school facilities and infrastructure; i) Provision of multimedia learning resources; j) Organization of skills enhancement activities; k) Organization of activities to support graduates in finding employment; and/or l) Payment of honorariums. Nevertheless, the field findings from the previous description indicate that there has been a deviation from the set rules in the utilization of BOS funds. This includes the absence of involvement of the school committee in the planning of BOS fund usage, as well as the failure to adhere to the intended purpose of the BOS funds. Further research will be conducted to assess the efficacy of using BOS funds at YPPK Ayam Elementary School and YPPGI Ayam Elementary School, located in the Akat District of Asmat Regency.

According to the given description, the researcher aims to address four objectives as follows

1. Provide a record of the distribution and utilization of School Operational Assistance (BOS) funding at YPPK Ayam Elementary School and YPPGI Ayam Elementary School, located in the Akat District of Asmat Regency.
2. Assessing the appropriateness of the distribution and utilization of School Operational Assistance (BOS) funds at YPPK Ayam Elementary School and YPPGI Ayam Elementary School, located in the Akat District of Asmat Regency, in accordance with the operational and technical criteria for BOS funds.
3. Assess the sufficiency of School Operational Assistance (BOS) funding provided to YPPK Ayam Elementary School and YPPGI Ayam Elementary School in Akat District, Asmat Regency, in meeting the financial requirements for education in these schools.
4. Identify the strategies implemented by schools to address funding gaps that cannot be covered by the Government's allocated School Operational Assistance (BOS) funds.

## Research Method

### Research Type

This research methodology employs a qualitative method, specifically an exploratory one, with the aim of discovering novel findings. Sugiyono (2019; 16) defines qualitative research as a naturalistic research approach that is conducted in real-life settings. This study employs a qualitative method and focuses on doing a case study. The

participants in this study consisted of school principals, instructors, and treasurers.

### **Research Location and Time**

This study was conducted in inland Elementary School, namely in the villages of Waw and Bayiw Pinam. The St. Martinus De Porres Ayam Catholic Education Foundation Elementary School is situated in Jl. Bakarsaitau, Waw hamlet, whereas the Chicken Evangelical Church Education Foundation Primary School is in Bayiw Pinam hamlet. This arrangement will be in effect from March to August 2023.

### **Data Source**

This research necessitates data sources in the form of scenario observation records and interviews. The selection of research data sources should be based on their ability to comprehend and assist in the research. There are two distinct sorts of data sources that are acquired: primary and secondary data sources.

#### **Primary Data**

The primary data sources in this research consist of persons commonly referred to as participants or obtained directly from the source. The collected data in this study pertains to the effectiveness of utilizing BOS funds at YPPK Ayam Elementary School and YPPGI Ayam Elementary School, factors that impede the utilization of BOS funds, and the schools' endeavors to address deficiencies that cannot be fulfilled by BOS funds at YPPK Ayam Elementary School and YPPGI Ayam Elementary School. In order to acquire reliable, persuasive, and precise data for this study, the data sources utilized are the School Principal, BOS Treasurer, and Teachers.

#### **Secondary Data**

The researcher collected pertinent supporting data for this study by gathering information from many sources, including written and unwritten records.

To enhance the data and corroborate the facts, the study utilizes written records pertaining to the participants, such as RKAS documents and Accountability Reports (LPJ) for BOS funds, which will furnish supplementary data. Additionally, the researcher got unwritten documents by deciphering symbols, which provided precise information about the informant's claims, including details about the physical state of the school setting.

### **Findings and Discussion**

The budget allocation for BOS funds at YPPK Ayam Elementary School and YPPGI Ayam Elementary School is determined based on interviews conducted with BOS fund managers. The allocation is made by considering the school program priorities, school needs, and following the BOS technical guidelines. This is evident in the BOS budget planning process, which commences with the teacher council meeting to establish funding criteria for the budget plan. The objective is to identify the most essential budget priorities, such as remuneration for honorary teachers and procurement of teaching aids and equipment (ATK). These priorities are subsequently incorporated into the Activity Plan and School Budget (RKAS) of the Education Unit. Additionally, the draft is subsequently incorporated into the RKAS Application system (ARKAS) following government suggestions to streamline the administration of BOS funds. This approach adheres to the six stages of planning and

budgeting for BOS funds as outlined in Minister of Education and Culture Regulation number 2 of 2022. The principles governing the management of BOS funds are characterized by flexibility, efficiency, and effectiveness. This means that fund management is conducted in alignment with the requirements of the educational unit, with a focus on achieving desired outcomes. The impact, sway, and efficacy of attaining educational objectives at educational institutions align with the provisions stated in Article 2 of Minister of Education and Culture Regulation number 2 of 2022, which outlines the technical rules for managing BOS funds.

Based on the aforementioned explanation, it can be inferred that the BOS fund planning process at YPPK Ayam Elementary School and YPPGI Ayam Elementary School has been executed in accordance with the established technical instructions. However, it is advisable for schools to actively engage committees and parents in the BOS fund planning process due to the insufficient involvement of committees and parents in the planning process for BOS funds.

The BOS budget plan, as described in the activity planning and budgeting for a fiscal year, is intended to be implemented consistently in the field. According to the interview findings, the budget management and allocation of BOS funds at YPPK Ayam Elementary School and YPPGI Ayam Elementary School in Akat district have adhered to the regulations for usage and have successfully avoided any limitations that cannot be achieved, as outlined in the technical requirements. The BOS manager clarified that the majority of spending is allocated to products and services, student needs, infrastructure upkeep, and stationery, among other requirements. The allocation of BOS monies occurs in three phases within a single fiscal year.

Regarding the administration of BOS funds at YPPK Ayam Elementary School and YPPGI Ayam Elementary School in Akat district, it can be stated that the utilization of BOS funds to fulfil school requirements has been generally executed effectively and in compliance with the regulations outlined in the technical guidelines.

The objective of the School Operational Assistance (BOS) program is to cultivate high-caliber human resources and enhance the standard of education. Through the utilization of this program, it is anticipated that each and every person will actively engage in the pursuit of education.

The execution of the school operational assistance (BOS) program is conducted according to the desires and requirements of the school. Annually, the government releases a technical directive outlining the utilization and fiscal responsibility of BOS funds. The manual provides explicit instructions on the implementation of the BOS program, covering the fundamental aspects such as its objectives, targets, procedures, and restrictions. It also includes guidelines for monitoring and reporting school accountability, as well as the formats for BOS activities and services. Additionally, it addresses the handling of public complaints related to the implementation of the BOS program at the school.

The utilization of BOS funding is predicated upon agreements and collective decisions made by the school's BOS management team, teacher council, and school committee. In order to maximize and optimize the use of BOS funds, managers must adhere to the following

principles: a) The BOS management team should prioritize transparency and cost-effectiveness when selecting goods/services and deciding where to purchase them, b) The management team should consider the quality, availability, and reasonableness of prices for the goods/services, c) The management team should consistently compare the bid price offered by goods/services providers with the market price and negotiate a fair price with the provider. If the bid price exceeds the market price, the management must possess the ability to make offers. d) The management team must adhere to the following principles when it comes to the costs of light maintenance and maintenance of school buildings: create a work plan, choose one or more workers to perform the tasks at the prevailing wage rates in society, and generate a report on the expenditure of funds (including the purchase of goods and payment of wages) for light maintenance and school maintenance activities (as specified in Permendikbudristek no.02.2022).

The primary objective of the BOS SD funding program is to offer accessible and high-quality educational services to individuals from all social strata, with the aim of supporting PMU. The allocation of BOS funding in schools should be contingent upon a collaborative agreement and decision-making process involving the school's BOS Management Team, Teachers' Council, and School Committee. The BOS funds must be explicitly included as a revenue source in the RKAS/RAPBS, together with funds acquired from the Regional Government or other valid sources.

By utilizing School Operational Assistance (BOS) funds, pupils would be relieved of non-personnel operational expenses. School Operational Assistance (BOS), under the direct management of the school, covers expenses related to the acquisition of curriculum materials, test fees, extracurricular activity expenditures, facility and infrastructure maintenance, and investments in teacher competency.

The SD School Operational Assistance (BOS) funding program mandates that schools must effectively plan, execute, and assess the management of education expenses in a transparent manner to both the community and government. The administration of education funding will directly impact the quality of schools, particularly in terms of infrastructure and educational resources. Several educational institutions face constraints in effectively conducting teaching and learning activities due to financial challenges, which include difficulties in compensating teachers and providing adequate learning facilities.

Transparent fund management is essential to allow input from school members and the community, as well as to facilitate oversight and control of program implementation. Fund management must be held responsible, following agreed-upon implementation parameters. The utilization of finances must be both effective and efficient.

YPPK Ayam Elementary School and YPPGI Ayam Elementary School are private schools that have been receiving School Operational Assistance (BOS) budgets since 2005. This indicates that these schools have been positively recognized by the government, as they have been provided with financial assistance for their operational needs at the elementary school level. The BOS funding program has been implemented at YPPK Ayam Elementary School and YPPGI Ayam Elementary School since 2005, making it 18 years since the adoption of this program. The BOS funding program alone covers the operational

expenditures of the schools. BOS funding is a government initiative aimed at facilitating the execution of school activities and avoiding the need for financial contributions from students or the community. The implementation of School Operational Assistance (BOS) funds at YPPK Ayam Elementary School and YPPGI Ayam Elementary School has been ineffective due to the non-compliance with national education standards and technical instructions regarding the use of BOS funds. Additionally, there are various problems that have not been resolved. The tardiness in distributing funding also results in delays in school activities, including crucial tasks that need to be executed promptly, such as library enhancement and professional development for teachers and education employees.

In this implementation, there are specific guidelines that must be adhered to. These guidelines are integral to the government's instructions on the use and accountability of School Operational Assistance (BOS) funds at all levels of education, from elementary to high school. The specific needs of each level are determined by the government. Schools that receive funding are obligated to compile and submit reports on the outcomes of their activities and financial responsibility, following the specified requirements. The allocation of funds is contingent upon the establishment of a mutual trust between the donor and the receiver. Hence, it is crucial for us to preserve this confidence by adhering to the directive and dedication focused exclusively on fostering superior education.

The BOS funding program at YPPK Ayam Elementary School and YPPGI Ayam Elementary School aims to alleviate the financial strain on the community, particularly the impoverished or disadvantaged, by providing them with sufficient and high-quality compulsory education services. However, the program has not achieved the desired level of success in practice. Despite the school's active endeavors to enhance the quality of instruction and minimize education expenses. Nevertheless, the numerous systems governing the allocation and restriction of BOS funds provide challenges for schools seeking to utilize these funds to enhance the educational standards inside their institutions. The deployment of School Operational Assistance (BOS) is not always smooth. The BOS program elicited diverse responses from multiple parties and perspectives. Similar to other government initiatives, the BOS program has numerous challenges during its implementation. Since its inception in 2013, the School Operational Assistance Program (BOS) has been widely misunderstood by the public, who mistakenly perceive it as a scholarship, despite it not being one.

An issue that needs to be addressed is the insufficient effort made by the school to engage with parents. The reason it is considered modest is because the schools under investigation acknowledged that they solely engaged in outreach activities with the school committee. Out of all the stages involved in implementing the BOS financing program, socialization is generally regarded as the most problematic stage. Multiple stakeholders in the research project acknowledge that socialization is a crucial phase that significantly influences the success and efficiency of subsequent stages. These results suggest that there are shortcomings in the school's method of disseminating information to parents, as socialization in this program occurs in stages. The limited availability of cash, time, and socialization has been identified as the underlying issue in

many stages of implementation, such as fund utilization, reporting, and monitoring. Another hindrance is the untimely disbursement of funding. BOS funding, which are distributed in three parts, may frequently deviate from the intended timeline due to issues with accountability reporting. Supervision from the government in the form of monitoring and evaluation is equally crucial in conducting the BOS funding program. Monitoring is conducted to oversee, guide, and address issues related to the utilization of BOS funds. The primary objective of this operation is to guarantee that BOS funds are disbursed to eligible recipients in the correct amount, during the specified timeframe, in the appropriate way, and for the intended purpose. Nevertheless, the challenge at the study site is the lack of regular monitoring and assessment, compounded by a scarcity of officers responsible for conducting these tasks. This research is constrained by its focus on private primary schools exclusively located in the Akat region of the city. Additionally, the study was conducted at only two schools. Other schools may encounter additional barriers to the efficient use of BOS monies. In addition, there may exist optimal solutions from schools that have not yet been subject to investigation, particularly in public primary schools inside the Akat area. Further research is needed to enhance the efficacy of utilizing School Operational Assistance monies in the Akat district and its neighboring districts.

### Conclusion

The utilization of BOS funds in YPPK Ayam and SD YPPGI Ayam Akat District has been generally effective and in compliance with the components outlined in the BOS technical guidelines. This can be observed in the planning, implementation, and accountability of BOS funds, which are audited or examined by the district BOS management team. To provide a more lucid explanation, it can be elucidated in the following manner: At YPPK Ayam Elementary School, the allocation and utilization of BOS funds have been executed in compliance with BOS fund requirements. This includes the active participation of teachers and committees in the preparation of the RKAS. Subsequently, the school has adhered to the prescribed procedures and regulations for the allocation and management of BOS funds, encompassing the payout process and ensuring accountability. Based on an analysis of the utilization of BOS funds in accordance with relevant regulations, it is evident that several components have been ineffective in allocating and utilizing these funds. These components include library development activities, implementation of learning and extracurricular activities, professional development activities for educators and education staff, provision of multimedia learning tools, and honorarium payments. In order to adhere to the 8 national education standards, schools allocate and utilize BOS funds by evaluating implemented activities. If the allocated funds are insufficient, schools rely on the BOS budget to meet the shortfall. Schools make every effort to effectively utilize BOS funds and strive to do so diligently. to facilitate the smooth execution of the teaching and learning process.

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