



Analysis of the Use of School Operational Assistance Funds at SMP Negeri 19 Takengon

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Receive: 11/08/2024

Accepted: 10/09/2024

Published: 01/10/2024

Abstrak

Penelitian ini bertujuan untuk mendeskripsikan analisis penggunaan dana bantuan operasional sekolah. Penelitian ini menggunakan pendekatan deskriptif, penelitian deskriptif adalah penelitian yang dimaksudkan untuk menyelidiki keadaan, situasi, atau hal-hal lain yang sudah disebutkan, yang hasilnya dipaparkan dalam bentuk laporan penelitian. Penyusunan penelitian ini menggunakan metode deskriptif kualitatif yang dilakukan dengan cara mengumpulkan data, mencerna informasi dan merumuskan informasi, kemudian menganalisis dan menyimpulkan untuk mengetahui kesesuaian pengelolaan Bantuan Operasional Sekolah. Hasil penelitian menunjukkan bahwa (1) Sistem dan prosedur penggunaan dana Bantuan Operasional Sekolah (BOS) yang dilakukan di SMP Negeri 19 Takengon telah memenuhi prosedur yang baik. (2) Penanggung jawab dari seluruh kegiatan penggunaan dana Bantuan Operasional Sekolah (BOS) adalah kepala sekolah. Dimana penggunaannya dilakukan oleh bendahara sekolah yang harus dilampirkan sesuai dengan prinsip-prinsip akuntansi. (3) Pengendalian pelaksanaan kegiatan operasional secara keseluruhan telah sesuai dengan peraturan dan prosedur yang telah ditetapkan oleh Departemen Pendidikan Nasional, dimana pelaksanaan penggunaan kegiatan Bantuan Operasional Sekolah (BOS) telah mencapai sasaran dan tepat guna, tepat waktu dan bebas dari penyimpangan.

Kata kunci: Analisis, penggunaan, dana BOS

Abstrak

This research aims to describe the analysis of the use of school operational assistance funds. This research uses a descriptive approach, descriptive research is research that is intended to investigate the conditions, circumstances or other things that have been mentioned, the results of which are presented in the form of a research report. The preparation of this research uses a qualitative descriptive method which is carried out by collecting data, digesting information and formulating information, then analyzing and concluding to determine the suitability of the management of School Operational Assistance. The research results show that (1) The system and procedures for the use of School Operational Assistance (BOS) funds carried out at SMP Negeri 19 Takengon have met good procedures. (2) The person responsible for all activities using School Operational Assistance (BOS) funds is the principal. Where the use is carried out by the school treasurer who must be attached in accordance with accounting principles. (3) Overall control of the implementation of operational activities has been in accordance with the regulations and procedures set by the Ministry of Education, where the implementation of the use of School Operational Assistance (BOS) activities has achieved the target and is effective, timely and free from deviations.

Keywords: Analysis, use, BOS funds

A. Introduction

Education is one of the keys to poverty alleviation in the medium and long term. However, many poor people have limited access to quality education, this is due to, among other things, the high cost of education. On the other hand, Law No. 20 of 2003 concerning the National Education System mandates that every citizen aged 7 (seven) to 15 (fifteen) years is required to attend elementary school, known as the Nine-Year Compulsory Basic Education Program. As a consequence, the government is required to provide education services for all students at the basic education level such as elementary education (SD) and junior high school (SMP) and equivalent educational units.

Regions lose twice if BOS funds are not used properly, first the money is lost and second the utility value is not optimal. BOS Funds which started in July 2005, BOS Funds are a national program to help accelerate the completion of the nine-year compulsory basic education program which aims to ease the burden on the community in financing education, and ease school fees for students from well-off families. In the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 concerning Technical Instructions for the Management of Regular School Operational Assistance Funds, Article 1 paragraph 1 explains that school operational assistance funds are funds used primarily to finance non-personnel expenses for elementary and secondary education units as implementers of mandatory programs and may be possible to fund several other activities in accordance with statutory provisions. The scope of the role of the regional government is not only limited to funding participation, but also its role and

responsibility for implementing the program from the initial stage to implementation and carrying out supervision (Saputra, et al., 2023).

In the process of distributing BOS funds for 2023, a maximum of 50% of the provincial/district/city allocation ceiling is spanned from January to June, and Phase II is distributed in the amount of the remainder of the provincial/district/city allocation ceiling with a span of July to December, but sometimes in the field it is constrained by the administrative process and also the regulations set by the local government in this case the Aceh Tengah Education and Culture Office where the Phase I (One) funds in 50% of the school budget ceiling are taken into policy to become II (Two) Phase I (One) 25% of the 50% budget and the rest after it is realized is only 25% again in Phase II (Two) so if a year becomes IV (Four) stages, this policy was taken, maybe there were considerations and thoughts by the Aceh Tengah Education and Culture Office.

Regulation of the Minister of Education and Culture Number 1 of 2018 concerning Technical Instructions for Regular School Operational Assistance. School Operational Assistance is a central government program in providing and distributing funds for personnel and non-personnel operational costs for schools. This program has been implemented since July 2005. According to the Director General of Basic Education which has been recorded in the 2015 BOS Technical, the BOS fund program has a general objective, namely to ease the burden on the community for education financing within a 9-year framework. The specific objectives of the operational agency: 1) freeing all students from school operational costs, 2) freeing all poor students from levies in any form, both

in public and private schools, and 3) reducing school operational costs, especially for students in private schools. With the BOS fund program, schools are required to plan, implement, evaluate and be accountable for the management of education costs transparently to the government and the community.

Thus, differences in interpretation can be avoided or minimized, and related parties (especially local governments) can respond better. Therefore, the management of BOS funds must be carried out transparently. According to (Rahayuningsih, 2021) Good management of BOS funds is a school's success in managing BOS funds, through a systematic cooperation process starting from planning, implementation, to evaluation. Meanwhile, according to (Waluyo et al., 2023) Financial transparency in educational units is very necessary in order to gain trust and support from parents of students, the community, and the government in implementing all educational programs in schools.

Many schools also collect levies which are very burdensome for parents or guardians of students so that there is a phenomenon in the field of many cases of school principals making mistakes or not being on target in using BOS funds and there are also activities that cannot be accounted for so that the BOS funds become a surplus that must be budgeted in the following fiscal year and also many school principals are caught and involved in corruption cases of BOS funds so that they have to deal with the authorities. As stated that the influence of BOS Funds According to Djafar (2017) namely improving student learning achievement is in terms of achieving results, the use of BOS funds that refer to the quality of education is felt by students and their parents.

To improve school financial accountability, there is no other way, the government needs to involve the community (especially: school committees) to supervise schools. so that they are able to carry out this supervisory function, administratively, the government must also never forget that the school year is different from the government's budget year. The BOS program also needs to be more flexible by providing opportunities for schools to save the remaining use of BOS funds to be used in the following school year.

SMP Negeri 19 Takengon is one of the learning institutions in Central Aceh Regency that receives School Operational Assistance (BOS) funds to improve the quality of basic education. In general, the use of BOS funds at SMP Negeri 19 Takengon has met the criteria for the use process and the targets to be achieved, such as in order to finance school operations, such as purchasing books, stationery, school supplies, building maintenance, electricity and water payments, and allowances for teachers and school staff.

However, the use of BOS funds and their problems can vary in each school. Another problem that often arises is the limited BOS funds in meeting school needs. Sometimes the funds received by the school are not sufficient to finance all the desired activities, such as infrastructure repairs, procurement of learning equipment, or teacher training. In this situation, schools must find additional sources of funds or set priorities in the use of BOS funds that have been transferred to education units. In addition, there are several previous studies that have conducted research on BOS funds. Based on the results of the study, there is a connection with this study. The research results in question are (1) Amborowati and Marco (2016) researched the design of a management and monitoring system for

school operational assistance (BOS) at SLTPN Yogyakarta in an effort to control funds. The results of their research The management of the BOS program for expanding and equalizing access to educational services and improving the quality of education has not been in accordance with the standards that have been determined. (2) Indraswuri (2015) researched the analysis and design of operational assistance reporting information for kindergarten and elementary school technical implementation units (UPT TK and SD) in Kebonagung District concluded that the operational assistance fund reporting system currently running at UPT TK and SD Kebonagung District is a conventional system, namely by typing manually using Microsoft Word or Microsoft Excel. (3) Krisnayanti (2014) conducted a study on the analysis of internal and external stakeholder perceptions regarding the transparency and accountability of financial reports on the management of BOS funds at SMPN 1 Banjar in 2013. It concluded that the perception of internal stakeholders regarding the transparency of financial reports on the management and BOS at SMPN 1 Banjar, namely in the first indicator, was in the very good category with a score of 1216 with a score range of 1171.8-1395. The second to fourth indicators were in the good category.

B. Research Method

This research uses a descriptive approach. According to Suharsimi Arikunto (2013: 3), descriptive research is research that is intended to investigate the conditions, circumstances or other things that have been mentioned, the results of which are presented in the form of a research report. The preparation of this research uses a qualitative descriptive method which is carried out by collecting data, digesting

information and formulating information, then analyzing and concluding to determine the suitability of the management of School Operational Assistance (BOS) funds for SMP Negeri 19 Takengon with Permendikbud Number 63 of 2022.

To obtain all data and information related to this research, the author uses data collection methods with (1) Library research is a data collection method carried out by reading and studying literature books which contain theories related to research, and (2) Field study (field research), in this study the author collects the necessary data by conducting direct observations at the school concerned, both through observation and interviews.

C. Results and Discussion

Results of BOS Fund Analysis

In the 2021 Budget Year, the School Operational Assistance Fund Planning was realized into eight standards to fulfill the school's operational needs, namely: 1.1 Graduate Competency Development realized as much as 15% of the BOS amount, which is IDR 15,046,800 which is used for learning assessment/evaluation activities, 1.2 Content Standard Development realized as much as 6% of the BOS amount, which is IDR 5,940,000 which is used for library development of IDR 3,690,000 and school activity administration of IDR. 2,250,000, 1.3 The development of Process Standards was realized as much as 2% of the total BOS, which is 2,000,0000 which is used for new student admission activities of Rp.400,000 and learning and extracurricular activities of Rp.1,600,000, 1.4 The development of Educators and Education Personnel was realized as much as 4% of the total BOS, which is 3,60,0000 which is used for the development of the teacher and education personnel profession of Rp.3,000,000 and the

implementation of competency test activities of Rp. 600,000, 1.5 The development of school facilities and infrastructure was realized as much as 60% of the total BOS, which is Rp. 61,123,804 which is used for the maintenance and care of school facilities and infrastructure of Rp.51,123,804 and the provision of multimedia learning tools of Rp. 10,000,000, 1.6 Development of Management Standards in 2021 was realized as much as 0% of the BOS amount or equal to Rp. 0, 1.7 Development of Financing Standards was realized as much as 14% of the BOS amount, which was Rp. 14,688,591 which was used for school activity administration of Rp. 1,600,000, power and service subscriptions of Rp. 2,928,591 and honorarium payments of Rp. 10,160,000, 1.8 Development and Implementation of Assessment Management in 2021 was realized as much as 0% of the BOS amount or equal to Rp. 0. The use of BOS funds in 2021 has been realized 100% for school operational activities.

In the 2022 Budget Year, the School Operational Assistance Fund Planning was realized into eight standards to fulfill the school's operational needs, namely: 1. Development of Content Standards was realized as much as 0% of the BOS amount or equal to Rp. 0, 2. Development of Process Standards was realized as much as 5% of the BOS amount, which is Rp. 6,300,060 which is used for learning and extracurricular activities of Rp. 2,600,000 and school activity administration of Rp. 3,700,060, 3. Development of educators and teaching staff was realized as much as 3% of the BOS amount, which is Rp. 4,000,0000 which is used for financing activities for the professional development of teachers and teaching staff of Rp. 4,000,000, 4. Development of school facilities and infrastructure was realized as much as 33% of

the BOS amount, which is Rp. 39,391,620 which is used to finance library development of Rp. 9,850,000, school activity administration costs of Rp. 1,700,000 and maintenance and care of school facilities and infrastructure of Rp. 23,325,000, 5. Development of Management Standards in 2022 was realized as much as 25% of the BOS amount, which was Rp. 29,919,320 which was used for financing assessment/evaluation of learning and extracurricular activities of Rp. 2,110,500, school activity administration costs of Rp. 19,161,940, power and service subscription costs of Rp. 2,606,880 and maintenance costs of facilities and infrastructure of Rp. 6,040,000, 6. Development of Financing Standards was realized as much as 22% of the BOS amount, which was Rp. 26,220,000 which was used for financing school activity administration costs of Rp. 1,500,000, and honorarium payment of Rp. 24,720,000, 7. Development and Implementation of Assessment Management realized 11% of the BOS amount of Rp. 13,349,000 which was used for financing activities for learning assessment/evaluation and extracurricular activities of Rp. 13,349,000. The use of BOS funds in 2022 has been realized 100% for school operational activities.

In the 2023 Budget Year, the School Operational Assistance Fund Planning was realized into eight standards to fulfill the operational needs of the school, namely: 1. Development of Content Standards was realized as much as 0% of the BOS amount or equal to Rp. 0, 2. Development of Process Standards was realized as much as 3% of the BOS amount, which is Rp. 3,900,000 which is used for learning and extracurricular activities of Rp. 3,900,000, 3. Development of educators and teaching staff was realized as much as 3% of the BOS amount, which is Rp. 3,600,000 which is used for financing

activities for the professional development of teachers and teaching staff of Rp. 3,600,000, 4. Development of school facilities and infrastructure was realized as much as 39% of the BOS amount, which is Rp. 43,294,400 which is used to finance library development of Rp. 3,656,500, financing school activity administration of Rp. 400,000, maintenance and care of school facilities and infrastructure amounting to Rp. 28,250,900 and provision of multimedia learning tools amounting to Rp. 11,087,000, 5. Development of Management Standards realized as much as 31% of the total BOS amounting to Rp. 34,678,403 which was used for financing activities for accepting new students amounting to Rp. 2,123,263, financing activities for assessment/evaluation of learning and extracurricular activities amounting to Rp. 2,265,095, financing for school activity administration amounting to Rp. 26,369,500, and financing for power and service subscriptions amounting to Rp. 3,920,545, 6. Development of Financing Standards realized as much as 13% of the total BOS amounting to Rp. 14,816,000 which was used for financing school activity administration amounting to Rp. 2,000,000, and honorarium payment of Rp. 12,816,000, 7. Development and Implementation of Assessment Management realized as much as 10% of the BOS amount of Rp. 11,711,197 which was used for financing activities for learning assessment/evaluation and extracurricular activities of Rp. 11,711,197. The use of BOS funds in 2023 has been realized 100% for school operational activities.

The realization of the use of BOS funds in the last three years, namely; realization for standard 1 Graduate Competency Development in 2021 was

realized by 15% or amounting to Rp. 15,046,800 while for 2022 and 2023 the realization was 0% or Rp. 0. realization for standard 2 Content Standard Development in 2021 was realized by 6% or amounting to Rp. 5,940,000 while for 2022 and 2023 the realization was 0% or Rp. 0. Realization for standard 3 Process Standard Development in 2021 was realized by 2% or amounting to Rp. 2,000,000, in 2022 it was realized by 5% or amounting to Rp. 6,300,060, and in 2023 it was realized by 3% or amounting to Rp. 3,900,000. Realization for Standard 4 Development of educators and education personnel in 2021 was realized by 4% or amounting to Rp. 3,600,000, in 2022 it was realized by 3% or amounting to Rp. 4,000,000, in 2023 it was realized by 3% or amounting to Rp. 3,600,000. Realization for standard 5 Development of school facilities and infrastructure in 2021 was realized by 60% or amounting to Rp. 61,123,804, in 2022 it was realized by 33% or amounting to Rp. 39,391,620, and in 2023 it was realized by 39% or amounting to Rp. 43,394,400. Realization for Standard 6 Development of management standards in 2021 was realized by 0% or amounting to Rp. 0, in 2022 it was realized by 25% or amounting to Rp. 29,919,320, and in 2023 it was realized by 31% or amounting to Rp. 34,678,403. Realization for standard 7 development of financing standards in 2021 was realized by 14% or amounting to Rp. 14,688,591, in 2022 it was realized by 22% or amounting to Rp. 26,220,000, and in 2023 it was realized by 13% or amounting to 14,816,000. Realization for standard 8 development and implementation of assessment systems in 2021 was realized by 0% or amounting to Rp. 0, in 2022 it was realized by 11% or amounting to Rp. 13,349,000, in 2023 it was

realized by 10% or amounted to Rp. 11,711,197.

The realization of BOS funds in the last three-year period in sequence from the highest to the lowest is 1) the first sequence is realized in standard activity 5 development of school facilities and infrastructure with the highest percentage of other standards with a percentage of 60% in 2021, 33% in 2022, and 39% in 2023. 2) the second sequence is realized in standard activity 6 development of management standards with a percentage of 0% in 2021, 25% in 2022, and 31% in 2023. 3) the third sequence is realized in standard activity 7 development of financing standards with a percentage of 14% in 2021, 22% in 2022, and 13% in 2023. 4) the fourth sequence is realized in standard activity 8 development and implementation of assessment systems with a percentage of 0% in 2021, 11% in 2022, and 10% in 2023. 5) the fifth sequence is realized in the activity of standard 4 development of educators and education personnel with a percentage of 4% in 2021, 3% in 2022, and 3% in 2023. 6) the sixth sequence is realized in the activity of standard 3 development of process standards with a percentage of 2% in 2021, 5% in 2022, and 3% in 2023. 7) the seventh sequence is realized in the activity of standard 1 Development of Graduate Competencies with a percentage of 15% in 2021, and 0% in 2022 and 2023, 7) the seventh sequence is realized in the activity of standard 2 Development of process standards with a percentage of 6% in 2021 and 0% in 2022 and 2023.

The realization of the use of BOS funds is adjusted to the operational needs each year which are adjusted to the needs of each element that refers to the 8 financing standards. Of course, it is also adjusted to the BOS technical guidelines each year as a

reference for the amount of spending on each financing standard.

Discussion

Based on the results of interviews with the Principal and Treasurer of BOS SMP Negeri 19 Takengon, it was explained that the initial step in managing BOS Funds was to hold a meeting with the educational unit, including; the principal, teachers, school committee and school guard. In holding a meeting, a discussion can take place regarding what the school and teachers need in order to carry out the learning process, then summarized and made in the form of RKAS (School Activity and Budget Plan). Based on the Directorate of Education Personnel Development (Ministry of Education and Culture, 2019: p. 14) it is stated that RKAS is a guideline for financing the implementation of education in schools so that administration is orderly in financial management.

This is in accordance with Permendikbud Number 6 of 2021 which mandates that "One of the annual work plans is the budget plan for the income and expenditure of the education unit for one year. This is in line with (Husni, 2015:282) that planning is made by the principal, teachers, school staff and school committee administrators in a meeting that determines the needs and activities of the school within a specified period. In order to be used effectively, various funds received by the school must be used appropriately and responsibly. This supports the opinion of (Mulyasa, 2013:49) who concludes that the principal has an important role in school financial

management, he has a role as an authorizer, namely an official who is authorized to choose activities that generate income and calculate expenses. The Treasurer is a government official who has the right to receive, store, and issue currency and other assessable securities, as well as carry out calculations and take full responsibility.

Realization of the use of BOS Funds

Based on the results of the study, it can be seen that from 2021 to 2023 the realization of the use of BOS funds has been in accordance with what was reported. The realization of the use of BOS Funds at SMP Negeri 19 Takengon is used based on 8 standards, namely; 1) Development of Process Standards, 2) Development of Financing Standards, 3) Development of School Facilities and Infrastructure, 4) Development of Educators and Education Personnel, 5) Development of Management Standards 6) Development of Content Standards, 7) Development and Implementation of Assessment Systems and, 8) Development of Process Standards. SMP Negeri 19 Takengon realizes the use of BOS Funds transparently and in accordance with the target in achieving effectiveness in an educational unit. It can be seen that transparency is an important thing in managing finances in an institution. This is in line with the opinion of (Anggraini, 2013: 205) who stated that transparency in financial management in an educational institution aims to increase support from parents, the community, and the government in organizing programs for school needs. Transparency

provides mutual benefits to the government, society, parents of students, and school residents through the provision of information and ensuring the presentation of accurate and reliable information so that the role of BOS funds is achieved effectively. As stated by Pontoh (2017) that the role of the BOS fund program is not only to maintain the number of students, but also to contribute to improving the quality of basic education.

D. Conclusion

Based on the research results, it was found that (1) The system and procedures for the use of School Operational Assistance (BOS) funds carried out at SMP Negeri 19 Takengon have met good procedures. (2) The person responsible for all activities using School Operational Assistance (BOS) funds is the principal. Where the use is carried out by the school treasurer who must be attached in accordance with accounting principles. (3) Overall control of the implementation of operational activities has been in accordance with the regulations and procedures set by the Minister of Education, where the implementation of the use of School Operational Assistance (BOS) activities has achieved the target and is effective, timely and free from deviations.

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