ISSN: 3165-0635
ADMINOVA
Journal of Administrative Science and Innovation
Volume 1, Issue 3, 2026
e-ISSN: 3165-0635

# School Operational Assistance Fund Accountability in Elementary Schools and Madrasahs

**Vannisha Rafa Naura Harina[1], Rahma Fitriyani[2], Intan Aurellia Evania[3], Maura Alayya Nusantari[4], Indah Prabawati[5], Wilda Sumarsyah[6]**

[1]*Department of Public Administration, Faculty of Social Science and Political Science, State University of Surabaya*
[2]*Department of Public Administration, Faculty of Social Science and Political Science, State University of Surabaya*
[3]*Department of Public Administration, Faculty of Social Science and Political Science, State University of Surabaya*
[4]*Department of Public Administration, Faculty of Social Science and Political Science, State University of Surabaya*
[5]*State University of Surabaya*
[6]*State University of Surabaya*

Email: [1]rafanaurahvannisha@gmail.com, [2]fitriyanirahma04@gmail.com, [3]intanaurellia02@gmail.com, [4]mauraalayya2@gmail.com, [5]Indahprabawati@unesa.ac.id, [6]wildasumarsyah@unesa.ac.id

*Corresponding author: fitriyanirahma04@gmail.com

**ARTICLE INFO**

***Article History***
Received:
10 November 2026
Accepted:
10 December 2026
Publication:
11 December 2026

***Keywords***
Financial Accountability
School Operational Assistance
Education Governance
Transparency
Public Policy

***Kata Kunci***
Akuntabilitas Keuangan
Dana BOS
Tata Kelola Pendidikan
Transparansi
Kebijakan Publik

**ABSTRACT**

*Accountability in managing School Operational Assistance funds is essential to ensuring the effective and transparent use of public education resources. However, previous studies have identified persistent challenges in financial planning, administrative capacity, information disclosure, and supervision. This study aims to examine accountability practices in Indonesian elementary schools and Islamic elementary schools (Madrasah Ibtidaiyah), identify supporting and inhibiting factors, and analyze their relevance to the 2026 regulatory framework. A descriptive qualitative literature review was conducted using ten scholarly articles and relevant education financing regulations. Five studies focusing on elementary schools and Madrasah Ibtidaiyah were treated as primary literature, while five studies from other educational settings and legal perspectives provided comparative evidence. The findings indicate that several educational institutions have implemented financial planning, routine bookkeeping, reporting, and internal supervision, although stakeholder participation, budget realization, public disclosure, and managerial capacity remain uneven. The 2026 regulations reinforce accountability and transparency through structured planning, documentation, reporting, and oversight requirements. This study contributes to public education governance by integrating empirical findings with recent regulatory developments and identifying institutional priorities for strengthening financial accountability.*

**ABSTRAK**

*Akuntabilitas pengelolaan dana Bantuan Operasional Sekolah merupakan aspek penting dalam memastikan penggunaan anggaran pendidikan secara efektif, transparan, dan bertanggung jawab. Namun, penelitian terdahulu masih menunjukkan berbagai kendala dalam perencanaan anggaran, kemampuan administratif pengelola, keterbukaan informasi, serta pengawasan. Penelitian ini bertujuan untuk menganalisis pelaksanaan akuntabilitas pengelolaan dana BOS pada Sekolah Dasar dan Madrasah Ibtidaiyah, mengidentifikasi faktor pendukung dan*

*penghambat, serta mengkaji relevansi temuan penelitian dengan perkembangan regulasi tahun 2026. Penelitian menggunakan metode kajian literatur dengan pendekatan kualitatif deskriptif melalui analisis terhadap sepuluh artikel ilmiah dan dokumen peraturan pendidikan yang relevan. Lima artikel mengenai SD dan MI digunakan sebagai literatur utama, sedangkan lima artikel lainnya menjadi sumber pembanding. Hasil kajian menunjukkan bahwa sejumlah satuan pendidikan telah menerapkan perencanaan, pembukuan, pelaporan, dan pengawasan, tetapi masih menghadapi kendala dalam partisipasi, kesesuaian realisasi anggaran, transparansi informasi, dan kompetensi pengelola. Regulasi tahun 2026 memperkuat pentingnya akuntabilitas melalui pengaturan perencanaan, penatausahaan, pelaporan, dan pengawasan. Penelitian ini memberikan kontribusi terhadap kajian tata kelola pendidikan dengan menghubungkan temuan empiris terdahulu dan perkembangan kebijakan pengelolaan dana pendidikan.*

## INTRODUCTION

Education financing is an essential component of public service delivery because it determines the capacity of educational institutions to provide learning facilities, maintain infrastructure, and support continuous educational activities. In Indonesia, the government provides financial assistance to educational institutions through the School Operational Assistance (Bantuan Operasional Sekolah, BOS) program. This program is intended to support school operational expenditure and improve access to educational services. Nevertheless, the provision of public funding does not automatically ensure effective educational outcomes. The way these resources are planned, allocated, recorded, reported, and supervised is equally important in determining whether public funds are managed responsibly.

Accountability is a fundamental principle of public financial management, particularly when public resources are transferred to institutions responsible for delivering essential services. Indonesian Law Number 20 of 2003 concerning the National Education System establishes justice, efficiency, transparency, and public accountability as principles of education fund management. Government Regulation Number 48 of 2008, as amended by Government Regulation Number 18 of 2022, further provides the legal framework for education financing. These provisions emphasize that educational institutions must be responsible for both the administration of public funds and the implementation of activities financed through those funds.

This study focuses on elementary schools (Sekolah Dasar, SD) and Islamic elementary schools (Madrasah Ibtidaiyah, MI). Both are recognized as institutions providing basic education under Law Number 20 of 2003. However, their institutional governance differs. Elementary schools operate within the education administration

system supervised by the Ministry of Primary and Secondary Education, while Islamic elementary schools are administered within the Ministry of Religious Affairs. Consequently, although both institutions receive operational assistance and share general public accountability principles, their financial management procedures and technical regulations are not entirely identical.

Previous studies have documented various accountability practices and administrative challenges. Muryati (2016), in a study of public elementary schools in Moyudan District, Sleman Regency, found that school funding plans prioritized educational quality improvement and that bookkeeping was conducted routinely. However, stakeholder participation in budget planning was not yet optimal. Jumiari and Sujana (2024), using data from 76 respondents in elementary schools in Buleleng District, identified positive and statistically significant effects of accounting standards comprehension, accessibility, and information technology on financial accountability.

Transparency and public communication represent additional concerns. Simanjuntak et al. (2024) found that SD Negeri Mintaragen 5 had undertaken efforts to improve financial reporting, public information disclosure, and internal supervision. Nevertheless, the study emphasized the continued need to strengthen supervision, financial management capacity, and communication with stakeholders. In the Islamic elementary school context, Hasrullah et al. (2023) reported that MI Muhammadiyah Tamacinna had implemented accountability practices relatively well, although some differences existed between planned and realized expenditures. Financial reports were also not actively published through information boards or digital media.

At a broader policy level, Supriyanto (2025) found that BOS funding supported infrastructure, teacher professional development, and learning activities in Islamic elementary schools in West Kalimantan. However, human resource limitations, supervisory weaknesses, and risks of fund misuse remained important concerns. Comparative studies at other educational levels also emphasize the importance of managerial competence, administrative discipline, reporting, and clear institutional responsibility (Andayanie et al., 2025; Pardede & Simanjuntak, 2021; Sa'adah, 2025).

These studies provide important insights, but the selected literature addresses different aspects of financial accountability, educational settings, and regulatory periods. A combined analysis of accountability practices in elementary schools and Islamic elementary schools, particularly in relation to the 2026 regulatory framework, is therefore

useful. The regulatory context has developed through Minister of Primary and Secondary Education Regulation Number 8 of 2026 concerning the Technical Guidelines for Educational Unit Operational Assistance Funds and Directorate General of Islamic Education Decree Number 944 of 2026, as amended by Decree Number 2100 of 2026, concerning operational assistance for madrasahs.

The contribution of this study lies in synthesizing previous empirical findings while distinguishing between the regulatory responsibilities of the two educational systems. Rather than evaluating actual compliance with the 2026 regulations, the study examines how previously identified accountability problems relate to current regulatory requirements. Specifically, it aims to analyze accountability practices in SD and MI, identify supporting and inhibiting factors, and formulate recommendations for strengthening education financial governance.

## LITERATURE REVIEW

### 1. Accountability in Public Education Financial Management

Accountability refers to the responsibility of public institutions and their administrators to explain and justify decisions, resource allocation, and organizational performance to relevant authorities and stakeholders. Within education management, accountability extends beyond preparing financial statements. It also requires institutions to establish appropriate expenditure priorities, maintain reliable transaction records, and ensure that allocated resources support legitimate educational activities.

Ramdhani (2022) highlights the relationship between accountability and transparency through the management of BOS funds at MAN 5 Ciamis. Financial reporting to relevant authorities constituted an important accountability mechanism, while information disclosure was intended to improve public understanding of fund utilization. The study also identified limitations in the use of digital media for communicating financial information.

Accountability can therefore be examined through interconnected dimensions: planning and budgeting, budget execution, financial administration, reporting, and supervision. These dimensions provide the analytical foundation of the present study. The framework is consistent with the education financing principles established under Law Number 20 of 2003.

### 2. Transparency, Participation, and Institutional Responsibility

Transparency refers to the accessibility and clarity of relevant information regarding the allocation and utilization of public resources. Although transparency and accountability are closely related, the existence of financial reports does not necessarily indicate that stakeholders can access or understand them.

Hasrullah et al. (2023) demonstrated this distinction in their study of MI Muhammadiyah Tamacinna. School administrators and committee representatives participated in fund management, yet financial reports were not actively published through information boards or online platforms. Similarly, Simanjuntak et al. (2024) emphasized the need for effective stakeholder communication alongside financial reporting and internal supervision.

Participation is another important aspect of financial governance. Involving teachers, school committees, and relevant community representatives can help educational institutions identify expenditure priorities and improve oversight. Muryati (2016) found that insufficient participation remained a challenge despite relatively orderly financial administration in the elementary schools studied.

Institutional responsibility also requires a clear division of authority. Putri and Atmadja (2022) emphasized the importance of defined responsibilities in BOS fund management at SMAN 1 Singaraja. From a legal perspective, Pardede and Simanjuntak (2021) highlighted school principals' responsibility for fund management and the need for appropriate supervision to reduce administrative irregularities and misuse.

### 3. Managerial Capacity and Information Technology

Effective financial management depends on administrators' understanding of regulations, accounting procedures, and reporting responsibilities. Jumiari and Sujana (2024) found that accounting knowledge, accessibility, and information technology were positively and significantly associated with BOS fund accountability among elementary school respondents in Buleleng.

Comparable findings were reported by Andayanie et al. (2025), who examined 56 BOS fund managers across ten public senior high schools in Karanganyar Regency. Understanding, competence, and discipline were positively and significantly associated with accountability. The explanatory model reported a coefficient of determination of 0.639. Although these findings were obtained from senior high schools, they provide

comparative evidence of the importance of managerial capabilities in educational financial administration.

Supriyanto (2025) further emphasized the need for capacity building, technical assistance, and stronger supervision in Islamic elementary schools. These findings indicate that financial accountability is influenced not only by formal regulatory requirements but also by institutional capability to implement them.

### 4. The 2026 Education Financing Regulatory Framework

Indonesia's education financing arrangements establish shared principles while maintaining institution-specific administrative procedures. Minister of Primary and Secondary Education Regulation Number 8 of 2026 governs the management of Educational Unit Operational Assistance Funds within its institutional scope. The regulation addresses budgeting, implementation, financial administration, reporting, and accountability.

For Islamic elementary schools, Directorate General of Islamic Education Decree Number 944 of 2026, as amended by Decree Number 2100 of 2026, provides the relevant technical framework. It emphasizes flexibility, effectiveness, efficiency, accountability, and transparency. It also regulates the preparation of Madrasah Work and Budget Plans (RKAM), financial reporting, the responsibilities of fund management teams, and the roles of madrasah committees and supervisors.

The distinction between these regulatory systems is important. Similar accountability principles do not imply identical administrative procedures. Accordingly, the present study examines common governance dimensions while acknowledging the separate technical requirements applicable to SD and MI.

## RESEARCH METHODS

### 1. Research Design and Data Sources

This study employed a descriptive qualitative literature review using content analysis and thematic synthesis. The research was designed to examine accountability practices and administrative challenges reported in existing studies and to interpret their relevance to the 2026 education financing framework. No new interviews, field observations, surveys, or direct financial audits were conducted.

The main data consisted of ten scholarly articles selected for their relevance to BOS fund management, accountability, transparency, policy implementation, and institutional responsibility. Five articles directly examined elementary schools or Islamic elementary schools: Muryati (2016), Jumiari and Sujana (2024), Simanjuntak et al. (2024), Hasrullah et al. (2023), and Supriyanto (2025).

The other five articles were treated as comparative literature: Andayanie et al. (2025), Ramdhani (2022), Putri and Atmadja (2022), Sa'adah (2025), and Pardede and Simanjuntak (2021). These studies provided supplementary insights from secondary education institutions, madrasah aliyah, and legal analysis.

Regulatory documents were also reviewed, including Law Number 20 of 2003, Government Regulation Number 48 of 2008 and its 2022 amendment, Ministerial Regulation Number 8 of 2026, and the 2026 Directorate General of Islamic Education decrees governing BOS management in madrasahs.

## 2. Literature Selection and Analytical Procedure

The literature was selected purposively based on topical relevance, availability of research objectives and findings, and its contribution to answering the study's research questions. Studies directly addressing SD and MI were prioritized. Evidence from other educational levels was retained only for comparative interpretation and was not treated as a direct representation of elementary education.

The analytical process consisted of four stages. First, information was extracted concerning authorship, publication year, educational setting, research methodology, and principal findings. Second, relevant statements were organized into thematic categories, including planning, financial administration, reporting, transparency, managerial competence, and supervision. Third, findings from the primary studies were compared to identify recurring patterns and differences, with comparative literature used to strengthen contextual interpretation. Finally, the themes were examined against the accountability principles and management requirements contained in the 2026 regulations.

The study distinguished empirical findings from regulatory requirements and from the authors' interpretations. This distinction was necessary because the studies were conducted in different years and institutional settings. The review was narrative and thematically structured rather than a systematic review with a reproducible database search protocol or a statistical meta-analysis.

## RESULTS AND DISCUSSION

### 1. Characteristics of the Reviewed Literature

The ten articles addressed different dimensions of BOS fund accountability. The five primary studies investigated elementary schools and Islamic elementary schools, while the comparative studies provided additional evidence about managerial competence, transparency, legal responsibility, and implementation barriers.

**Table 1**

Summary of the Primary Literature

| Author(s) | Educational context | Main findings |
|---|---|---|
| Muryati (2016) | Public elementary schools, Moyudan | Routine bookkeeping and reporting; limited participation in planning |
| Jumiari & Sujana (2024) | Elementary schools, Buleleng | Positive and significant effects of accounting comprehension, accessibility, and information technology |
| Simanjuntak et al. (2024) | SD Negeri Mintaragen 5 | Financial reporting and disclosure efforts; need for stronger supervision and managerial capacity |
| Hasrullah et al. (2023) | MI Muhammadiyah Tamacinna | Relatively good accountability; planning-realization differences and limited public disclosure |
| Supriyanto (2025) | Islamic elementary schools, West Kalimantan | Educational benefits alongside capacity, transparency, and supervision challenges |

*Source: Authors' synthesis of the reviewed literature (2026).*

The studies reflect different methodological approaches, including case studies, quantitative research, qualitative descriptive analysis, and policy analysis. Therefore, their findings should be understood as context-specific evidence rather than measurements of a single national level of accountability.

### 2. Accountability in Planning and Budget Implementation

Planning and budgeting are important because they establish the relationship between public funds and educational priorities. Muryati (2016) reported that BOS fund planning in public elementary schools in Moyudan was directed toward improving

educational quality. However, stakeholder participation was not fully optimized. This suggests that an educationally oriented budget does not necessarily guarantee broad involvement in the planning process.

Hasrullah et al. (2023) found that MI Muhammadiyah Tamacinna involved the principal, treasurer, teachers, and school committee in planning activities. Nevertheless, some planned activities differed from their eventual budget realization. These differences indicate the importance of monitoring expenditure implementation and providing appropriate explanations for budget adjustments.

The two studies suggest that accountability should be considered both before and during expenditure. Preparing a budget document is only one part of the process; institutions must also ensure that spending decisions correspond to the identified priorities and that changes are documented. The findings are relevant to the emphasis on needs-based planning in the 2026 regulatory framework for both elementary schools and madrasahs.

### 3. Financial Administration and Reporting Accountability

Financial documentation provides evidence that public funds have been used for legitimate purposes. Muryati (2016) found that the schools studied maintained routine bookkeeping and submitted financial accountability reports through the administrative mechanisms applicable at the time. These practices demonstrate the role of financial records in supporting institutional accountability.

Similarly, Hasrullah et al. (2023) reported that MI Muhammadiyah Tamacinna prepared financial accountability reports in accordance with the procedures used during the study period. Nevertheless, the presence of reporting mechanisms did not fully resolve limitations in public information disclosure.

Simanjuntak et al. (2024) identified financial report preparation and internal supervision as important efforts to strengthen accountability at SD Negeri Mintaragen 5. However, additional improvements in financial management capacity and supervisory arrangements were considered necessary.

Taken together, these findings indicate that reporting accountability requires more than submitting documents to the relevant authority. Reliable records, supporting transaction evidence, appropriate administrative capacity, and verification processes are

essential to ensuring that reports accurately reflect actual expenditure. Reporting procedures found in older studies must also be interpreted according to the regulations applicable during their respective research periods.

### 4. Transparency and Stakeholder Participation

The reviewed literature reveals differences between administrative accountability and public transparency. Hasrullah et al. (2023) reported stakeholder involvement in internal financial management at MI Muhammadiyah Tamacinna, but identified limited publication of financial reports through information boards or online platforms. This situation illustrates that internal participation does not automatically translate into accessible public information.

Simanjuntak et al. (2024) identified efforts to disclose financial information and communicate with stakeholders at SD Negeri Mintaragen 5. However, the study recommended strengthening communication, supervision, and financial managerial capabilities. The findings suggest that the usefulness of disclosure depends not only on whether information is provided but also on how it is communicated and understood.

Comparative findings from Ramdhani (2022) reinforce this observation. At MAN 5 Ciamis, accountability reports were submitted to the relevant authorities and information was disclosed through available channels, but the use of digital media remained limited.

These studies suggest that transparency should be assessed through three related considerations: the availability of financial information, the accessibility of that information to relevant stakeholders, and its clarity. For elementary schools and madrasahs, improved communication with school committees and parents may strengthen public understanding and support participatory oversight.

### 5. Managerial Competence and Institutional Supervision

The competence of financial administrators emerged as another important accountability factor. Jumiari and Sujana (2024) found that accounting standards comprehension, accessibility, and information technology had positive and significant partial effects on accountability among elementary school respondents in Buleleng District. Their results provide direct quantitative evidence that financial management

knowledge and administrative capabilities are relevant to accountability at the elementary level.

Supriyanto (2025) identified limited human resource capacity and weaknesses in supervision as challenges in Islamic elementary school fund management in West Kalimantan. The study recommended strengthening oversight and improving managerial capabilities through training and technological support.

Andayanie et al. (2025) reported comparable relationships between understanding, competence, discipline, and accountability in senior high schools. However, because the population and educational level differed, the statistical results cannot be generalized to elementary schools and madrasahs.

Supervision is also associated with institutional responsibility. Muryati (2016) documented supervisory practices through the examination of financial accountability documents. Pardede and Simanjuntak (2021), from a legal perspective, emphasized the responsibility of school principals and the need for evaluation and oversight. These findings collectively indicate that accountability depends on both individual competence and organizational mechanisms that ensure responsibility is appropriately distributed and monitored.

## 6. Relevance to the 2026 Regulatory Framework

The updated regulatory framework provides an opportunity to examine whether previously identified accountability problems remain relevant to current policy requirements. However, the reviewed studies do not provide direct evidence of implementation under the 2026 regulations.

**Table 2**

Relationship Between Literature Findings and the 2026 Regulatory Framework

| Governance dimension | Issues identified in previous studies | Regulatory relevance in 2026 |
|---|---|---|
| Planning and budgeting | Limited participation; differences between plans and expenditure | Needs-based planning and formal budget documentation |
| Financial administration | Need for accurate bookkeeping and skilled administrators | Financial recording and supporting documentation |
| Reporting | Administrative reporting requires reliable records | Structured reporting and accountability procedures |

| Governance dimension | Issues identified in previous studies | Regulatory relevance in 2026 |
|---|---|---|
| Transparency | Limited publication and communication of financial information | Transparency and stakeholder involvement |
| Supervision | Managerial capacity and monitoring weaknesses | Defined management responsibilities and oversight mechanisms |

*Source: Authors' analysis of the reviewed studies and the 2026 regulations.*

As summarized in Table 2, the accountability problems identified in earlier studies remain relevant to the governance dimensions regulated in 2026. However, the institutional implications differ between elementary schools and madrasahs.

For elementary schools, Ministerial Regulation Number 8 of 2026 establishes a framework covering planning and budgeting, financial administration, and reporting. It also requires educational institutions to manage funds according to the prescribed mechanisms and accountability principles.

For Islamic elementary schools, Directorate General of Islamic Education Decree Number 944 of 2026, as amended by Decree Number 2100 of 2026, emphasizes planning based on Madrasah Self-Evaluation (Evaluasi Diri Madrasah), preparation of Madrasah Work and Budget Plans, financial documentation, public communication, and supervision. The regulation also identifies responsibilities for management teams, madrasah supervisors, and committees.

These arrangements demonstrate a shared concern with responsible public financial management, despite differences in institutional administration. The regulatory comparison also reveals why accountability improvement cannot rely on a single technical model for both types of educational institutions. Training, reporting procedures, and monitoring must be consistent with the requirements applicable to each institution.

## 7. Implications for Public Education Governance

The findings have several implications for public administration and education governance. First, financial accountability should be treated as a continuous management process rather than merely an obligation to submit expenditure reports. Budget planning, implementation, financial documentation, information disclosure, and supervision form an interconnected accountability system.

Second, managerial capacity is a significant institutional concern. Regulations can establish responsibilities and procedures, but their effective implementation depends on administrators' understanding of those requirements and their ability to maintain reliable financial records. Capacity-building programs should therefore address practical budgeting, financial documentation, reporting applications, and supervisory responsibilities.

Third, transparency should involve meaningful communication. Information that is technically available but difficult to understand may offer limited value for stakeholder oversight. Schools and madrasahs should consider accessible and appropriate methods for presenting relevant financial information to committees, parents, and other authorized stakeholders.

Finally, the distinction between the two regulatory systems requires context-sensitive governance. Education authorities should maintain clear technical guidance and provide assistance based on institutional responsibilities. Strengthening internal controls, participation, and financial management competence may help improve accountability without assuming identical administrative arrangements across elementary schools and madrasahs.

These implications are recommendations derived from the literature synthesis rather than findings from a direct evaluation of the implementation of the 2026 regulations.

## CONCLUSION

This study finds that accountability in the management of School Operational Assistance funds in Indonesian elementary schools and Islamic elementary schools involves interconnected processes of planning, budget implementation, financial administration, reporting, transparency, and supervision. The reviewed studies document various accountability practices, including routine bookkeeping, financial reporting, stakeholder involvement, and internal monitoring. Nevertheless, challenges remain in planning participation, consistency between budget plans and actual expenditure, public information disclosure, and managerial capacity. Understanding accounting procedures, utilizing information technology, clarifying institutional responsibilities, and strengthening supervision are important elements of financial accountability.

The analysis also demonstrates that the 2026 regulatory frameworks for elementary schools and madrasahs share fundamental accountability and transparency principles while establishing different institutional procedures. Their provisions remain relevant to the problems identified in previous research, although the available evidence does not establish actual compliance with the new regulations. The main contribution of this study is an integrated interpretation of earlier empirical findings and current education financing policy, highlighting the need for context-sensitive financial governance.

Educational authorities and institutions should prioritize practical administrative training, participatory budget planning, reliable financial documentation, accessible financial communication, and continuous supervision. As this study is based on a purposively selected set of ten publications rather than field observations or a comprehensive systematic review, its findings should not be generalized to all Indonesian elementary schools and madrasahs. Future research should examine the implementation of the 2026 regulations through comparative field studies, particularly regarding institutional capacity, transparency, and compliance with financial accountability procedures.

## REFERENCE

Andayanie, L. M., Sutopo, A., & Suyatmini. (2025). Pengaruh pemahaman kompetensi dan kedisiplinan terhadap akuntabilitas pengelolaan dana BOS. *Pendas: Jurnal Ilmiah Pendidikan Dasar*, 10(4), 270–284. https://journal.unpas.ac.id/index.php/pendas/article/view/39107

Directorate General of Islamic Education. (2026a). *Keputusan Direktur Jenderal Pendidikan Islam Nomor 944 Tahun 2026 tentang Petunjuk Teknis Pengelolaan Bantuan Operasional Penyelenggaraan Raudhatul Athfal dan Bantuan Operasional Sekolah pada Madrasah*.

Directorate General of Islamic Education. (2026b). *Keputusan Direktur Jenderal Pendidikan Islam Nomor 2100 Tahun 2026 tentang Perubahan atas Keputusan Direktur Jenderal Pendidikan Islam Nomor 944 Tahun 2026 tentang Petunjuk Teknis Pengelolaan Bantuan Operasional Penyelenggaraan Raudhatul Athfal dan Bantuan Operasional Sekolah pada Madrasah*.

Government of the Republic of Indonesia. (2008). *Peraturan Pemerintah Nomor 48 Tahun 2008 tentang Pendanaan Pendidikan*. https://peraturan.bpk.go.id/Details/4862/pp-no-48-tahun-2008

Government of the Republic of Indonesia. (2022). *Peraturan Pemerintah Nomor 18 Tahun 2022 tentang Perubahan atas Peraturan Pemerintah Nomor 48 Tahun 2008 tentang Pendanaan Pendidikan*. https://peraturan.bpk.go.id/Details/208228/pp-no-18-tahun-2022

Hasrullah, Nianty, D. A., & Permatasari, Y. (2023). Analisis akuntabilitas dan transparansi dalam pengelolaan dana Bantuan Operasional Sekolah (BOS) pada Madrasah Ibtidaiyah Muhammadiyah Tamacinna. *Manuver: Jurnal Akuntansi dan Manajemen*, 1(1), 76–83. https://e-jurnal.nobel.ac.id/index.php/manuver/article/view/3665

Jumiari, M., & Sujana, E. (2024). Pengaruh pemahaman standar akuntansi, aksesibilitas dan teknologi informasi terhadap akuntabilitas pengelolaan dana BOS pada sekolah dasar di Kecamatan Buleleng. *Jurnal Akuntansi Profesi*, 15(1), 156–164. https://ejournal.undiksha.ac.id/index.php/JAP/article/view/48455

Ministry of Primary and Secondary Education of the Republic of Indonesia. (2026). *Peraturan Menteri Pendidikan Dasar dan Menengah Nomor 8 Tahun 2026 tentang Petunjuk Teknis Pengelolaan Dana Bantuan Operasional Satuan Pendidikan.* https://peraturan.bpk.go.id/Details/345734/permendikdasmen-no-8-tahun-2026

Muryati, I. (2016). Pengelolaan dana BOS pada SD negeri di UPT Pelayanan Pendidikan Kecamatan Moyudan Kabupaten Sleman. *Jurnal Akuntabilitas Manajemen Pendidikan,* 4(2), 237–246. https://journal.uny.ac.id/index.php/jamp/article/view/10802

Pardede, L., & Simanjuntak, H. (2021). Tanggung jawab hukum kepala sekolah dalam pengelolaan dana Bantuan Operasional Sekolah. *Jurnal USM Law Review*, 4(2), 893–904. https://doi.org/10.26623/julr.v4i2.4332

Putri, N. T. K., & Atmadja, A. T. (2022). Analisis dana Bantuan Operasional Sekolah (BOS) pada SMAN 1 Singaraja. *Jurnal Ilmiah Akuntansi dan Humanika,* 12(1), 99–107. https://ejournal.undiksha.ac.id/index.php/JJA/article/view/37049

Ramdhani, R. F. (2022). Akuntabilitas dan transparansi pengelolaan dana Bantuan Operasional Sekolah (BOS). *Jurnal Tata Kelola Pendidikan,* 4(2), 95–104. https://ejournal.upi.edu/index.php/jtkp/article/view/61437

Republic of Indonesia. (2003). *Undang-Undang Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional.*

Sa'adah, A. (2025). Implementasi kebijakan pengelolaan dana Bantuan Operasional (BOS) pada UPT SMP Negeri 31 Gresik. *Didaktika: Jurnal Pemikiran Pendidikan*, 31(1), 84–93. https://doi.org/10.30587/didaktika.v31i1.9045

Simanjuntak, M. N., Nafiati, D. A., & Hendaryati, N. (2024). Menuju pendidikan berintegritas: Studi transparansi dan akuntabilitas dalam pengelolaan dana BOS. *Journal of Education Research*, 5(4), 6191–6197. https://doi.org/10.37985/jer.v5i4.1588

Supriyanto. (2025). Kebijakan pengelolaan dana BOS (upaya meningkatkan kualitas pendidikan Madrasah Ibtidaiyah di Provinsi Kalimantan Barat). *Jurnal Ilmiah Gema Perencana*, 4(1), 57–76. https://doi.org/10.61860/jigp.v4i1.198