

MANAGEMENT OF REGULAR BOS FUND FOR THE PROCUREMENT OF MULTIMEDIA LEARNING TOOLS

Akhmad Sodik¹, Ngasbun Egar², Aryo Andri Nugroho³

¹²³Universitas PGRI Semarang; Indonesia

Correspondence Email; akhmadsodik09@guru.sd.belajar.id

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Abstract

This study aims to analyze the management of Regular School Operational Assistance (BOS) funds in the procurement of multimedia learning tools at SD Negeri 1 Donosari, Patebon District, Kendal Regency. This research employed a qualitative approach with a case study design to gain an in-depth understanding of school financial management practices. Data were collected through in-depth interviews, observations, and documentation involving the principal, BOS treasurer, and several teachers directly involved in the management and utilization of BOS funds. The interviews focused on planning, implementation, and reporting processes of Regular BOS funds, while observations and documentation were used to examine financial administration practices, RKAS documents, financial reports, and availability of multimedia learning tools. The data were analyzed using the interactive model of Miles and Huberman, including data reduction, data display, and conclusion drawing. The findings reveal that BOS fund management has been implemented effectively through three main stages: planning and budgeting are conducted through the preparation of the School Activity and Budget Plan (RKAS) based on school needs and stakeholder involvement; implementation is carried out systematically in accordance with technical guidelines and supported by proper financial administration; and reporting and accountability are performed transparently and periodically to ensure compliance with regulations. The success of this management is supported by appropriate budget prioritization, a strong internal control system, and optimal utilization of available resources. In conclusion, effective and accountable management of BOS funds contributes significantly to the availability of multimedia learning tools and enhances the quality of the teaching and learning process in schools.

Keywords

BOS Fund Management, Educational Finance, Multimedia Learning Tools, School Management.



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INTRODUCTION

The management of educational financing plays a crucial role in supporting the implementation of effective learning processes and improving the quality of education (Turambi et al., 2024). Educational institutions require adequate financial resources to fulfill operational needs, provide learning facilities, and support the achievement of educational objectives. In Indonesia, one government program designed to support school operational activities is the School Operational Assistance (BOS) fund (Nurjannah et al., 2025). Through this program, schools are expected to manage educational financing effectively to support teaching and learning, improve educational services, and provide adequate learning facilities and infrastructure (Naida, 2024; Safarudin et al., 2025). The existence of BOS funds has become highly important, particularly for public schools that depend heavily on government funding to support daily educational operations (Santosa et al., 2022).

Along with the development of science and technology, schools are increasingly expected to provide innovative, technology-based learning environments. One important supporting component in modern learning is the availability of multimedia learning tools (Nurkolis et al., 2025). Multimedia learning tools enable teachers to deliver instructional materials more interactively through visual, audio, and digital approaches, thereby increasing students' motivation, participation, and understanding during the learning process (Nurhayati et al., 2025). The integration of multimedia learning into classroom instruction has become increasingly relevant in the digital era, as conventional teaching methods are often considered less effective at attracting students' attention and supporting active learning (Weny, 2023). Therefore, the procurement of multimedia learning tools has become an important educational need that schools must fulfill.

However, despite the importance of multimedia learning tools, many schools still face difficulties in providing them. Based on preliminary observations and informal interviews conducted by the researcher in several public elementary schools in the Patebon District, the implementation of school financing management standards through BOSP often experiences several obstacles. One of the major problems is the delay in the disbursement of BOS funds from the central disbursing office, which directly affects the implementation of school programs and operational activities (N. S. Perdana, 2021). In addition, the available BOS funds are often insufficient to fulfill all educational needs, particularly for the procurement of multimedia learning tools that require substantial funding (Rizka et al., 2025). As a consequence, many schools experience limitations in

providing technology-based learning facilities, even though such facilities are increasingly necessary to support effective and innovative learning processes.

The limited availability of multimedia learning facilities creates a gap between ideal expectations for educational quality improvement and the realities faced by schools in the field. Ideally, BOS funds should not only be used for administrative and operational needs, but also significantly improve the quality of learning through adequate educational facilities (Ratnaningtyas & Setiyani, 2017). In practice, however, many schools still prioritize routine operational expenditures, while the procurement of multimedia learning tools often receives limited attention due to budget constraints. This condition indicates that the management of BOS funds in schools continues to face challenges in effectiveness, efficiency, prioritization, and accountability (Putra et al., 2023).

The academic problem in this study concerns how schools manage Regular BOS funds for the procurement of multimedia learning tools and whether this management is carried out effectively, efficiently, transparently, and in accordance with applicable regulations (Destia & Silviana, 2025). The issue of BOS fund management is not merely administrative but also managerial, as it involves planning, budgeting, implementation, supervision, reporting, and evaluation. In many cases, BOS fund management tends to focus primarily on fulfilling administrative requirements rather than on optimizing educational quality improvement (Mismariat et al., 2026; Setiyono et al., 2025). Consequently, questions arise about how schools actually manage Regular BOS funds to support multimedia-based learning and whether the management process has effectively improved educational quality.

Another important issue concerns the obstacles encountered in managing BOS funds for multimedia procurement. Schools often face difficulties balancing operational needs with the procurement of learning facilities because available funds are limited and must be allocated to various educational activities (Umami, 2025). In addition, delays in fund disbursement frequently disrupt the implementation of school programs and reduce the effectiveness of financial planning. These challenges indicate that effective BOS fund management requires not only administrative compliance but also managerial competence and strategic decision-making in determining expenditure priorities (Julmanudin et al., 2022; Kholidin & Hanif, 2025). Therefore, analyzing the management of Regular BOS funds for multimedia learning procurement is important to understand how schools optimize available resources to support improvements in learning quality.

Problems frequently encountered by the researcher in almost all public elementary schools in the Patebon District are that the implementation of school financing management standards through BOSP faces several obstacles, including: BOSP funds sent from the central government often experience delays, and not all school financing components can be fulfilled by BOSP, especially for the procurement of multimedia learning tools, which require substantial funds. Multimedia tools are very important in the learning process at SD Negeri 1 Donosari because they function as facilities that support more interactive, engaging, and effective learning methods. With multimedia tools, teachers can explain material visually and audibly, thereby increasing students' understanding and interest (Karo et al., 2025). However, delays in funding and limited financing for these multimedia tools significantly affect their availability in schools. As a result, the financing of school activities, as well as the fulfillment of multimedia tool needs, often experiences disruptions, which in turn can hinder the implementation of quality and innovative learning processes in accordance with the concept of SD Negeri 1 Donosari.

Behind the problems commonly encountered by researchers, one public elementary school in the Patebon District can overcome them: SD Negeri 1 Donosari, Patebon District, Kendal Regency. This public elementary school is located in the southern part of Patebon District, with the address at Jl. Kyai Ghapi No. 1, Donosari Village, Patebon District, Kendal Regency. The difficulties encountered in most public elementary schools in the Patebon District do not appear to be found in SD Negeri 1 Donosari, Patebon District, Kendal Regency. During the initial observation visit, the researcher found that the management of BOSP funds was able to fulfill the needs for multimedia learning tools optimally, including those that were in accordance with regulations.

In addition to managing BOSP funds in accordance with financial management standards, the number of students, which is quite significant, also influences the adequacy of multimedia learning tools (Ass et al., 2024). With a total of 206 students and BOSP funds obtained in the 2025 fiscal year amounting to Rp 187,460,000 per year, managed properly, it is proven by the allocation of multimedia funds amounting to Rp 58,624,000 or 31% of the total budget to fulfill learning infrastructure needs in accordance with Permendikbud Number 8 of 2025 Article 38.

The implementation of BOS funds to improve the quality of education is carried out in accordance with the established technical guidelines (Winaya et al., 2022). Each transaction or expenditure is recorded in detail in a special ledger by the treasurer responsible for managing BOS funds. The explanation above shows that the management of education financing from BOSP at SD

Negeri 1 Donosari, Patebon District, Kendal Regency, is carried out in accordance with sound financial management principles, resulting in significant progress at the school. This is evidenced by students' achievements and increased public trust in the school.

Several previous studies have discussed BOS fund management and its contribution to improving educational quality. (Lukas et al., 2024) explains that proper BOS fund management can improve educational quality through planning, bookkeeping, auditing, allocation, and evaluation. (Gobel et al., 2026) states that the success of BOS implementation is closely related to the availability of supporting learning media in schools. Similarly, (Husnidar et al., 2024) reveal that BOS fund policies contribute positively to student learning achievement through the procurement of educational facilities and infrastructure. In addition, (Gunadi et al., 2023) emphasize that proper management of BOS funds can improve the quality of teachers, educational personnel, and students' academic and non-academic achievements. The success of BOS can improve the quality of learning by providing supporting media during the learning process (S. Perdana, 2016; Rumahorbo et al., 2025; Sasmita et al., 2024).

Although previous studies have discussed BOS fund management and educational quality improvement, few have specifically analyzed the management of Regular BOS funds for the procurement of multimedia learning tools at the elementary school level. Most previous studies tend to focus generally on financial administration and policy implementation without examining in depth how BOS fund management supports multimedia-based learning. Therefore, this study provides a more detailed analysis of the planning, implementation, and reporting of Regular BOS funds to support the procurement of multimedia learning tools at SD Negeri 1 Donosari.

The novelty of this study lies in its focus on analyzing the effectiveness, efficiency, transparency, accountability, and regulatory compliance of Regular BOS fund management in supporting multimedia-based learning. This study not only examines financial administration practices but also explores how BOS fund management directly improves the quality of learning through the provision of multimedia learning facilities.

Proper management of BOS funds can improve the quality of education (Ismail & Sumaila, 2020). This greatly helps educational institutions in optimizing BOS fund management. Optimizing management begins with budget preparation, bookkeeping, auditing, allocation, and evaluation. Optimization of BOS fund management can increase the added value of the components of educational quality standards. BOS fund policies greatly support student learning achievement

(Manintang et al., 2023). In terms of school maintenance and the procurement of facilities and infrastructure, this includes the purchase of computers, sports equipment, and art equipment, the procurement of books for the library, and the implementation of workshops for teachers. In addition to classroom teaching and learning activities, extracurricular activities such as scouting, the National Science Olympiad (OSN), and others also require funding from BOS funds (Andriyani et al., 2025). Therefore, schools need government policies related to BOS funds to support the quality of education.

BOS funds can support improvements in the quality of education, particularly in improving the quality of teachers and educational personnel (Fatimah et al., 2024; Najma et al., 2025). In addition, there is an improvement in student quality as indicated by achievements in both academic and non-academic fields (Milyani & Prishardoyo, 2017). Thus, it can be stated that, with proper and professional management, the BOS fund budget received by schools can positively impact school quality.

The purpose of this study is to analyze the management of Regular BOS funds for the procurement of multimedia learning tools at SD Negeri 1 Donosari, Patebon District, Kendal Regency, particularly in terms of planning, implementation, and reporting and accountability processes. This study also aims to examine the effectiveness, efficiency, transparency, and regulatory compliance of BOS funds used to support multimedia-based learning, as well as to identify the obstacles encountered in the management process. Theoretically, this study is expected to contribute to the development of educational management studies, especially in school financial management and the utilization of educational financing to support technology-based learning facilities. In practice, the findings of this study are expected to provide insights and references for school principals, BOS fund managers, educational institutions, and policymakers to optimize the management of Regular BOS funds and improve the quality of learning by providing adequate multimedia learning tools.

METHOD

This study employed a qualitative case study design to obtain an in-depth understanding of the management of Regular School Operational Assistance (BOS) funds for the procurement of multimedia learning tools at SD Negeri 1 Donosari. A qualitative approach was chosen because it enables researchers to explore social phenomena in their natural settings and to interpret meanings

constructed by participants (Creswell, 2016). The case study design was applied to investigate a specific, bounded system in detail, enabling a comprehensive analysis of BOS fund management practices in a real-life context. The subjects of this study were the school principal, the BOS treasurer, and teachers directly involved in the management and use of BOS funds. Informants were selected using purposive sampling, which involves selecting participants based on their knowledge and relevance to the research focus (Sugiyono, 2022). Data were collected through in-depth interviews, observations, and documentation. Interviews were conducted to explore participants' perspectives regarding planning, implementation, and reporting of BOS funds. Observations conducted on April 22, 2026, were used to examine actual practices in financial administration and the utilization of multimedia learning tools in classroom activities. Documentation techniques were used to collect supporting data, including the School Activity and Budget Plan (RKAS), financial reports, and other administrative records.

To ensure data validity, this study applied triangulation techniques, including source triangulation and methodological triangulation, by comparing data obtained from the principal, the BOS treasurer, and teachers through interviews, observations, and documentation. The researcher compared interview results with observation findings and supporting documents, including the School Activity and Budget Plan (RKAS), BOS financial reports, expenditure receipts, and records of multimedia learning tool procurement. The data analysis process was conducted interactively throughout the research. The researcher selected and focused on data related to the planning, implementation, and reporting of Regular BOS fund management for multimedia learning procurement, while excluding data unrelated to the research focus. The collected data were then organized and presented in descriptive form and tables to facilitate the identification of patterns and relationships among findings. The findings were grouped into three main aspects, namely planning and budgeting, implementation and financial administration, and reporting and accountability. Conclusions were drawn from the findings of interviews, observations conducted on April 22, 2026, and supporting documentation. The consistency of the findings was continuously verified by comparing information from different sources and data collection techniques to ensure the credibility and validity of the research results.

FINDINGS AND DISCUSSION

Findings

The findings of this study indicate that the management of regular BOS funds for the procurement of multimedia learning tools at SD Negeri 1 Donosari has been carried out systematically through the planning, implementation, reporting, and accountability stages. The management process also involved stakeholder participation, prioritized urgent educational needs, implemented a systematic financial administration system, and emphasized transparency and accountability in financial reporting.

Table 1. Management of Regular BOS Funds for the Procurement of Multimedia Learning Tools at SD Negeri 1 Donosari

Planning	Implementation	Reporting and Accountability
The school conducted budgeting discussions through RKAS meetings involving the principal, BOS treasurer, and teachers	BOS funds were utilized according to priority needs identified in the RKAS	Financial reports were prepared periodically and submitted through official reporting systems
Multimedia learning tools were prioritized to support interactive and technology-based learning	Procurement of multimedia tools included computers, projectors, speakers, printers, and classroom learning media	All expenditures were supported by receipts, invoices, and financial administration documents
Budget allocation for multimedia procurement reached approximately 31% of the total BOS funds in the 2025 fiscal year	Financial transactions were recorded systematically by the BOS treasurer	Reporting was carried out transparently to ensure accountability and public trust
Budget planning considered the number of students and the school's operational needs	The school utilized a digital financial administration system to improve efficiency and accuracy	Financial reports became evaluation material for future budgeting and planning
Planning focused on improving learning quality through adequate facilities and infrastructure	Multimedia learning tools were directly utilized in classroom learning activities to enhance student engagement	Internal and external supervision were conducted to monitor the use of BOS funds
The school identified urgent education needs before determining expenditure priorities	Continuous monitoring was conducted to minimize the misuse of funds and ensure effective utilization	Accountability practices strengthened the credibility of school financial management

Source: Research findings processed from interviews, observations, and documentation at SD Negeri 1 Donosari conducted on April 22, 2026

Planning and Budgeting of BOS Funds

The planning and budgeting of Regular BOS funds at SD Negeri 1 Donosari are conducted through a structured and systematic process, primarily reflected in the preparation of the School Activity and Budget Plan (RKAS). This document serves as the main reference for all financial

activities within the school and is developed annually by involving key stakeholders, including the school principal, BOS treasurer, and teachers. The participatory nature of this process ensures that the planning is not only administrative but also reflective of the field's actual educational needs. Based on the findings, the school emphasizes the importance of aligning financial planning with improvements in learning quality, particularly through the procurement of multimedia learning tools.

The allocation of BOS funds in the 2025 fiscal year demonstrates strategic prioritization, with approximately Rp 58,624,000, or 31% of the total BOS budget, dedicated to multimedia learning tools. This significant proportion indicates that the school recognizes the urgency of integrating technology into the learning process. The decision to allocate such a large portion of the budget to multimedia procurement is not arbitrary but is based on a needs analysis conducted during the planning stage. Teachers identify the limitations of conventional teaching methods and propose integrating multimedia tools to enhance student engagement and comprehension. This bottom-up approach strengthens the relevance and effectiveness of the budgeting process.

Another important aspect of the planning stage is the presence of a strong internal control mechanism. The school establishes a system of checks and balances in the budgeting process, where proposed expenditures are reviewed and validated collectively. This process minimizes the risk of misallocation and ensures that funds are directed toward priority needs. The involvement of the BOS supervisory team further strengthens this control system, ensuring that the planning process remains objective and accountable.

Overall, the findings indicate that the planning and budgeting of BOS funds at SD Negeri 1 Donosari are conducted effectively and strategically, in alignment with regulatory requirements and educational needs. This stage provides a strong foundation for subsequent implementation and reporting processes, ultimately contributing to the successful procurement of multimedia learning tools and to improved educational quality.

Implementation of BOS Fund Administration

The implementation of BOS fund management at SD Negeri 1 Donosari is carried out systematically and in a disciplined manner, following the technical guidelines established by the government. All financial transactions are recorded meticulously by the BOS treasurer, supported by valid documentation such as receipts, invoices, and financial records. This structured administrative process ensures that all expenditures can be traced and verified, thereby enhancing

accountability and transparency.

One notable finding of this study is the integration of digital systems into financial administration. The use of digital financial applications facilitates more efficient data recording, reduces the risk of human error, and improves the accuracy of financial reports. This digitalization of financial management reflects the school's adaptability to technological advancements and its commitment to improving administrative efficiency.

The implementation stage also reflects a strong commitment to regulatory compliance. All expenditures are carried out in accordance with the approved RKAS, ensuring that no funds are used outside the predetermined budget plan. This discipline in implementation minimizes the risk of financial irregularities and ensures that all resources are utilized efficiently. Furthermore, a strong internal control system is crucial for monitoring financial activities. Regular supervision and evaluation are conducted to ensure that all financial processes are carried out in accordance with established procedures.

From an educational perspective, the effective implementation of BOS funds directly affects the availability of multimedia learning tools in the school. The procurement of these tools enables teachers to adopt more interactive and innovative teaching methods, thereby enhancing student engagement and learning outcomes. This is supported by the findings in this study, which show that the use of multimedia tools has positively influenced the learning process at SD Negeri 1 Donosari.

Moreover, the implementation of BOS funds also reflects the school's ability to manage financial constraints effectively. Despite challenges such as delayed fund disbursements, the school maintains program continuity by prioritizing essential expenditures and optimizing available resources. This demonstrates a high level of managerial competence and strategic decision-making in financial management.

In summary, the implementation of BOS fund administration at SD Negeri 1 Donosari is characterized by systematic procedures, regulatory compliance, digital integration, and strong internal control. These factors collectively contribute to effective financial management and support the provision of multimedia learning tools, ultimately enhancing the quality of education.

Reporting and Accountability of BOS Funds

The reporting and accountability of BOS funds at SD Negeri 1 Donosari are conducted transparently, systematically, and in accordance with the law. Financial reports are prepared

periodically and include detailed records of all income and expenditures, supported by valid documentation. These reports are submitted through official systems in accordance with government regulations, ensuring that the school's financial management is subject to both internal and external supervision.

The findings indicate that the reporting process is not merely a formal requirement but also serves as a mechanism for evaluating financial performance and ensuring accountability. The transparency of financial reports enhances public trust in the school, as stakeholders can access clear, accurate information about the use of BOS funds. In addition, the reporting process reflects a high level of compliance with regulatory standards. All financial activities are documented and reported in accordance with government guidelines, ensuring the legitimate and justifiable use of BOS funds.

The accountability practices at SD Negeri 1 Donosari also demonstrate the effectiveness of the school's internal control system. Regular audits and evaluations are conducted to ensure that all financial processes are carried out properly. This continuous monitoring not only prevents potential misuse of funds but also supports improvements in financial management practices.

Furthermore, the reporting and accountability processes contribute to the sustainability of the school's financial management. By maintaining accurate and transparent records, the school can identify areas for improvement and make informed decisions for future budgeting and planning. This continuous improvement process is essential for maintaining the effectiveness of BOS fund management and ensuring the long-term sustainability of educational programs.

Discussion

The findings of this study demonstrate that the management of Regular BOS funds at SD Negeri 1 Donosari has been implemented in an integrated and systematic manner, encompassing planning, implementation, and reporting functions. Rather than operating as separate administrative stages, these functions are interconnected and mutually reinforcing, forming a coherent financial management cycle that supports the achievement of educational objectives. This integrative approach indicates that effective financial management is not merely procedural compliance but a strategic process that aligns resource allocation with pedagogical priorities.

One of the most significant findings of this study is the school's ability to prioritize the procurement of multimedia learning tools within its BOS fund allocation (Chiavinato, 2021; Susanti & Nafi'ah, 2025). This reflects a shift from conventional financial management practices, which often focus on routine operational expenses, toward a more strategic orientation that emphasizes

educational innovation. In this context, allocating approximately 31% of the total BOS budget to multimedia tools is a deliberate, forward-looking decision. This finding extends the argument that emphasizes the importance of proper planning in BOS fund management by demonstrating that strategic expenditure prioritization can directly influence the quality of learning (Ilahude et al., 2025; Kafomay, 2020).

Furthermore, this study's results reinforce the theoretical perspective that multimedia learning tools play a crucial role in enhancing the effectiveness of teaching and learning. Multimedia facilitates more interactive and engaging learning experiences, enabling students to better understand complex concepts (Darmawan & Widyastuti, 2021). The present study provides empirical support for this perspective by showing that the availability of multimedia tools, supported by effective BOS fund management, contributes to improved learning conditions. The success of BOS implementation is closely linked to the availability of learning media (Rachman & Usman, 2020).

In addition to confirming previous research, this study also addresses an important gap in the literature. While prior studies have generally examined BOS fund management in relation to overall educational quality or student achievement, they have paid limited attention to the specific managerial processes involved in allocating funds for technology-based learning resources (Darminto, 2022; Riinawati, 2022). This study contributes to the literature by providing a more nuanced analysis of how management functions are operationalized in practice and how they directly support the procurement of multimedia learning tools at the elementary school level.

Another important aspect highlighted in this study is the role of internal control systems and stakeholder involvement in ensuring effective financial management. The findings suggest that transparency, accountability, and participatory decision-making are key factors in the success of BOS fund management. Adherence to technical guidelines and proper financial administration are essential for ensuring accountability (Nasir & Firdaus, 2024). However, this study goes further by demonstrating that these principles are not only administrative requirements but also strategic enablers that support innovation in educational practices.

Moreover, the ability of SD Negeri 1 Donosari to overcome common challenges, such as delayed disbursement of funds and limited financial resources, underscores the importance of managerial competence in school financial management. Unlike many schools that struggle with similar constraints, this school demonstrates that effective planning, disciplined implementation,

and transparent reporting can mitigate financial limitations. This finding suggests that the success of BOS fund management is not solely determined by the amount of funds received but also by how those funds are managed.

From a theoretical perspective, this study contributes to the development of educational management literature by emphasizing the importance of integrating financial management with instructional goals. It highlights that financial decisions in schools should not be viewed as purely administrative tasks but as strategic actions that directly influence the quality of education. From a practical perspective, the findings provide valuable insights for school administrators and policymakers on how to optimize BOS fund utilization, particularly in supporting the integration of multimedia learning tools.

However, this study also has certain limitations. As a case study focusing on a single school, the findings may not be fully generalizable to other contexts with different characteristics and challenges. Therefore, future research is recommended to explore similar topics in a broader range of schools and educational levels to obtain a more comprehensive understanding of BOS fund management practices. Overall, this study confirms that effective, transparent, and accountable management of BOS funds plays a crucial role in improving the availability of multimedia learning tools and enhancing the quality of the learning process. The integration of financial management and educational innovation, as demonstrated by SD Negeri 1 Donosari, provides an important model that other schools can adapt in responding to the demands of the digital era.

CONCLUSION

This study concludes that the management of Regular School Operational Assistance (BOS) funds for the procurement of multimedia learning tools at SD Negeri 1 Donosari has been implemented effectively through planning and budgeting, implementation, and financial administration, as well as reporting and accountability processes carried out systematically, transparently, and in accordance with applicable regulations. The findings indicate that the school optimized BOS fund utilization by prioritizing multimedia learning needs through participatory planning involving the principal, BOS treasurer, and teachers, supported by disciplined financial administration and transparent reporting practices. The allocation of BOS funds for multimedia procurement increased the availability of learning facilities, such as computers, projectors, speakers, and printers, that support more interactive, technology-based learning. Despite obstacles such as

delays in fund disbursement and budget constraints, the school effectively managed available resources through priority-based budgeting and sound financial management. Therefore, this study affirms that effective, efficient, transparent, and accountable management of Regular BOS funds plays an important role in improving educational quality by providing adequate multimedia learning facilities.

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