

The Dilemma of School Operational Assistance (BOS) Treasurers: Role Conflict and Burnout Among Teachers in Madrasah Ibtidaiyah, Banyumas Regency

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ABSTRACT

This study examines the dual-role conflict experienced by teachers who simultaneously serve as BOS (School Operational Assistance) Treasurers in Madrasah Ibtidaiyah (MI), and its impact on their psychological well-being and teaching performance. Employing a qualitative multiple-case study design, this research involved 3 BOS treasurers each with more than two years in the role from 3 different MI of varying size in Cilongok District, Banyumas Regency, along with 3 principals and 3 non-treasurer classroom teachers as supporting informants (9 informants in total), selected through purposive and snowball sampling. Data were collected through in-depth interviews, non-participant classroom observations, and document analysis, and analyzed inductively using the Miles and Huberman model. Across the three cases, treasurers managing heavier BOS workloads showed more pronounced burnout marked by emotional exhaustion, depersonalization, and reduced enthusiasm together with audit-related anxiety, while those with stronger organizational support reported comparatively lower psychological strain under similar workloads. These pressures were associated with weakened classroom focus, teacher-student interaction, and lesson preparation quality. The study concludes that this dilemma reflects a structural issue rather than an individual coping failure, and recommends stronger organizational support and simplified BOS regulations to prevent chronic burnout among teachers.

I. INTRODUCTION

Teachers today are increasingly required to take on administrative responsibilities beyond their core pedagogical duties, and this dual burden has been widely identified as a major source of occupational stress in educational settings (Hasibuan & Munasib, 2021). Excessive workload arising from additional non-teaching duties disproportionately consumes teachers' time and energy (Ardalepa et al., 2022; Ernawatiningsih, 2022), often generating pressure from simultaneously high expectations across multiple roles (Jalil, 2020). When prolonged, such role conflict is a well-documented antecedent of teacher burnout, characterized by emotional exhaustion, cynicism, and reduced personal accomplishment (Skaalvik & Skaalvik, 2017; Agyapong et al., 2022). This general phenomenon is particularly acute among Madrasah Ibtidaiyah (MI) teachers in Cilongok District, Banyumas Regency, who are appointed as Treasurers of the School Operational Assistance (BOS) program. Alongside their teaching load, BOS treasurers must manage highly regulated financial administration budget planning, disbursement, bookkeeping, and reporting that demands a high level of accountability and transparency (Berliani et al., 2024). This dual role forces teachers to divide their attention, time, and energy between pedagogical and financial-administrative demands (Ernawatiningsih, 2022), a conflict intensified by limited human resources in small MI, where few available teachers must absorb multiple additional tasks (Prima, 2020). The resulting chronic pressure, marked by equally high expectations in both financial accountability and instructional

performance (Tuah Jaya et al., 2022; Ahmad et al., 2021), places BOS treasurers at heightened risk of burnout and diminished teaching quality (Magtalas, 2024; Rudyanto et al., 2021). Although teacher burnout has been extensively studied (Menon et al., 2024; Mijakoski et al., 2022), most research treats it as a general outcome of workload or role ambiguity, without examining how a specific structural arrangement such as the concurrent assignment of pedagogical and financial-administrative roles produces burnout through distinct mechanisms. Studies on role conflict among educators (Agyapong et al., 2023; Satria et al., 2025) likewise tend to focus on generic administrative burden rather than the particular demands of financial accountability under public-fund regulations. Little is known specifically about how the BOS treasurer role, embedded in the resource-constrained context of Madrasah Ibtidaiyah, shapes teachers' psychological well-being and classroom performance a gap this study addresses (Solechan et al., 2024). This study is positioned within the Job Demands–Resources framework, which explains burnout as arising when job demands (workload, role conflict, audit-related uncertainty) exceed available job resources (organizational support, role clarity, adequate staffing) (De Carlo et al., 2019; Hao, 2022). Burnout is understood here as a negative response to chronic, unmanaged work stress (Pellerone et al., 2020), with consequences not only for teachers' mental well-being (Wardhani, 2012) but also for the quality of classroom interaction and instruction. Building on this framework, the present study aims to explore the dual-role dilemma faced by BOS treasurers in Madrasah Ibtidaiyah across Banyumas Regency, particularly in Cilongok District, and its implications for psychological well-being and teaching performance. Its novelty lies in examining role conflict specifically at the intersection of pedagogical and BOS financial-administrative responsibilities in the MI context an arrangement not yet addressed in the teacher-burnout literature and in demonstrating that the resulting burnout stems not merely from individual coping limitations, but from structural factors: regulatory complexity, human-resource constraints, disproportionate administrative burden, and inadequate organizational support. On this basis, the study seeks to inform more humanistic and sustainable policy recommendations for madrasah management.

II. METHODS

This study employed a qualitative approach with a multiple-case study design, involving 3 BOS treasurers from 3 different Madrasah Ibtidaiyah (MI) in Cilongok District, Banyumas Regency, each of whom had served as BOS Treasurer for more than two years. The three cases represented distinct school sizes: Case 1, a Small MI (7 teachers, 70 students); Case 2, a Medium MI (12 teachers, 150 students); and Case 3, a Large MI (38 teachers, 665 students), consistent with the school-size categories presented in Table 1. To support data triangulation, the principal and one non-treasurer classroom teacher from each MI were also interviewed as supporting informants, bringing the total number of informants to 9 (3 BOS treasurers, 3 principals, and 3 non-treasurer classroom teachers). Participants were selected using purposive and snowball sampling based on the following criteria: (1) permanent or honorary teachers at an MI, (2) having served as BOS Treasurer for at least one fiscal year, and (3) willingness to openly share their experiences regarding workload and psychological conditions. Data were collected through three primary techniques to ensure source triangulation. *First*, in-depth interviews were conducted with BOS treasurers as key informants to explore their subjective experiences, perceived workload, psychological pressures (stress, emotional exhaustion, financial/legal concerns), and their perceptions of changes in teaching performance after assuming the treasurer role. Semi-structured interviews were used to allow flexible, in-depth exploration. *Second*, non-participant observations were carried out during classroom teaching to examine the real impact of psychological pressure on pedagogical performance, including teacher focus, patience, teacher–student interaction, and lesson preparation. Observations were conducted

for at least 2–3 teaching sessions per participant. *Third*, document analysis was conducted, including review of the Madrasah Activity and Budget Plans (RKAM), BOS accountability reports, and administrative teacher performance records. These documents provided objective insight into workload intensity and the complexity of BOS financial management. Data were analyzed inductively and continuously throughout the data collection process following Miles and Huberman's qualitative analysis model (Rachmawati, 2024). The steps included: Data Reduction: summarizing, selecting, and focusing on relevant data related to role conflict, psychological pressure, and performance. Data Display: organizing reduced data into narratives, matrices, or charts to facilitate pattern recognition. Conclusion Drawing and Verification: deriving preliminary conclusions and verifying them against raw data. Validity was ensured through source triangulation (comparing data from treasurers, principals, and classroom teachers) and methodological triangulation (interviews, observations, and documents). Member checking was conducted to verify interpretations with participants. Reliability was maintained through systematic documentation, including verbatim interview transcripts and detailed observation field notes. Figure 1 summarizes the overall research procedure.

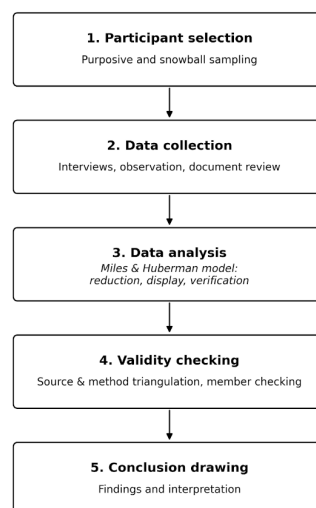


Figure 1. Research procedure flow

III. RESULTS AND DISCUSSION

Perceptions of Workload and Psychological Pressure Among BOS Treasurers

The findings indicate that teachers serving as BOS Treasurers experience a significant increase in workload, which manifests in three major forms of psychological pressure: BOS treasurers in Madrasah Ibtidaiyah across Cilongok District face a complex structural dilemma as they carry out two demanding roles simultaneously. Field observations show that most BOS treasurers teach at least 18–24 hours per week while managing BOS financial administration, which includes budget planning, fund disbursement, bookkeeping, reporting, and accountability. Role conflict arises when teaching schedules clash with administrative responsibilities for example, when teachers must visit the bank during class hours or complete financial reports under tight deadlines while still being obligated to teach. The intensity of role conflict increases during critical periods such as quarterly reporting and the end of the academic year. During these times, treasurers often work late into the evening to complete financial documentation but are still expected to teach effectively the next morning. Some participants described feeling “trapped” between two equally demanding priorities while having limited time and energy. This situation is exacerbated by principals’ expectations for flawless performance in both teaching and financial management, without any reduction in teaching load or adequate compensation. In several MI, treasurers frequently end up sacrificing one of their

roles most commonly lesson preparation due to the heavier consequences associated with financial mismanagement compared to reduced teaching quality. This choice, however, produces its own psychological burden, as teachers feel unprofessional and unable to provide optimal learning experiences for students. Several treasurers expressed deep guilt when leaving their classes for BOS-related duties or teaching with minimal preparation because their time was consumed by financial reporting. Anxiety related to audits and financial accountability is a dominant psychological stressor among BOS treasurers in Cilongok. Nearly all participants reported intense fear and worry leading up to internal audits or external inspections conducted by the inspectorate. This anxiety stems from the complexity of BOS management regulations, which frequently change, as well as the potential legal consequences of errors even unintentional or technical ones.

The findings show that most BOS treasurers lack formal training in accounting or financial management. Appointments are often based on perceived honesty or meticulousness rather than competence in financial administration. Limited understanding of accounting terminology, complicated reporting formats, and recurring technical issues in online reporting systems exacerbate treasurers' stress. Several treasurers mentioned sleepless nights, persistent headaches, and digestive problems due to chronic anxiety when approaching reporting deadlines. Burnout among BOS treasurers in Cilongok MI is evident through consistent physical and psychological symptoms. Common physical symptoms include chronic fatigue even after rest, tension headaches, sleep disturbances (insomnia or oversleeping), and decreased immunity indicated by frequent illness. Psychologically, participants reported prolonged feelings of pressure, irritability, loss of enthusiasm, and a sense of meaninglessness in their work. Emotional exhaustion extends beyond the workplace and affects personal and family relationships. Several treasurers admitted becoming more irritable at home, less patient with their own children, and burdened with guilt for not having enough quality time with their families. This "emotional spillover" creates a negative cycle in which workplace stress affects personal life, which then worsens psychological resilience. In more severe cases, teachers exhibited signs of depersonalization showing cynicism and emotional detachment toward students, colleagues, and work responsibilities. They performed tasks mechanically, attended school merely to fulfill obligations, and no longer felt a sense of accomplishment. Some even expressed the desire to resign either from their treasurer role or the teaching profession altogether but were unable to do so due to economic constraints. These findings indicate that burnout has reached an alarming level and requires systemic intervention.

The Impact of Psychological Pressure on Teaching Performance

Non-participant observations and interviews with supporting informants (Madrasah Principals and other classroom teachers) show that the psychological pressure experienced by BOS treasurers has a direct impact on their teaching performance in the classroom, particularly in three key areas: The psychological pressure faced by teachers serving as BOS treasurers directly affects the quality of their interaction with students in the classroom. Observations conducted in several MI in Cilongok indicate that teachers under high levels of stress from BOS duties tend to be less responsive to students' questions, more easily lose patience, and give uneven attention to learners. Their minds often remain preoccupied with unresolved financial administration tasks, resulting in physical presence in the classroom without corresponding mental or emotional presence. This decline in interaction quality becomes most visible during critical periods such as the days leading up to BOS reporting deadlines or after receiving warnings related to financial administration. Students reported that their teachers appeared "tired," "irritable," and "not like usual." Several treasurers admitted that they struggled to maintain warmth and emotional support for students when their thoughts were dominated by concerns about incomplete financial reports. This situation is particularly concerning

because MI students still require teachers who provide a sense of security, emotional support, and personal attention. Even more alarming is the finding that some treasurers began avoiding deeper interaction with students due to a lack of emotional energy. They preferred passive teaching methods such as assigning independent work or asking students to read, while they themselves continued working on BOS administration at the teacher's desk. This practice not only harms students' learning processes but also creates feelings of guilt that further worsen the teacher's psychological condition. The resulting vicious cycle continues to undermine the overall quality of education in the madrasah. Lesson preparation is the most severely affected aspect of the dual-role conflict experienced by BOS treasurers. Data from MI in Cilongok show that most treasurers experienced a drastic reduction in the time allocated for preparing lessons. Whereas they previously spent 2–3 hours preparing lesson plans, instructional media, and assessments, this time has shrunk to only 30 minutes or no preparation at all when approaching BOS reporting deadlines. The decline in lesson preparation quality directly affects classroom learning effectiveness. Teachers tend to rely on conventional, low-preparation teaching methods such as lecturing or dictation because these require minimal planning. Engaging and interactive learning media are rarely used due to the time demands involved in preparing them. Variation in learning strategies also decreases sharply, with teachers repeating the same instructional patterns daily.

This results in monotonous learning experiences that reduce student motivation and affect learning outcomes. Several BOS treasurers in Cilongok expressed that they often felt unable to give their best in teaching. This created a heavy moral burden, but they felt powerless due to the necessity of fulfilling both teaching and treasurer responsibilities within limited time and energy. More concerning, some teachers have begun lowering their assessment standards assigning more lenient grades or reducing the frequency of assessments not because student competence has improved, but because they lack the time to thoroughly check students' work. Prolonged psychological pressure has fundamentally altered the teachers' perceptions of their profession. Findings from MI in Cilongok show a significant decline in job satisfaction and professional commitment. Whereas they initially chose the teaching profession with the idealism of educating and shaping young generations, many now feel that the profession demands more administrative work than meaningful teaching. The administrative burden of BOS management has shifted their work orientation from being educators to becoming financial administrators. This shift is reflected in declining intrinsic motivation for professional development. BOS treasurers in Cilongok tend to avoid training activities such as workshops, seminars, or further studies because they feel exhausted and overwhelmed. They are also less enthusiastic about educational innovations or implementing new teaching methods, as their priority is consumed by the urgency of completing BOS administrative tasks. This condition creates professional stagnation which, in the long term, threatens the overall quality of education.

The Relationship Between BOS Role Intensity and Burnout

Analysis of data from MI in the Cilongok District reveals a clear cross-case pattern: cases with a higher intensity of the BOS treasurer role tend to show stronger manifestations of burnout among teachers. The intensity of the role was examined based on several indicators reported by participants, including the number of hours spent on BOS administration per week, the frequency of fund disbursement and reporting, the complexity of financial transactions, and the degree of supervision and auditing received. Table 1 summarizes the cross-case analysis of workload intensity, psychological pressure, burnout manifestation, and organizational support across the three cases.

Table 1. Burnout Levels and Organizational Support

Case	Workload intensity	Psychological pressure	Burnout manifestation	Organizational support
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Case 1 Small MI (7 teachers, 70 students)	Lower BOS admin load (6–10 hrs/week) alongside 18–20 hrs/week teaching	Manageable audit anxiety; occasional stress during reporting periods	Occasional fatigue and irritability; limited signs of depersonalization	Medium–high: informal flexibility and recognition from principal and colleagues
Case 2 Medium MI (12 teachers, 150 students)	Moderate BOS admin load (10– 15 hrs/week) alongside 18–24 hrs/week teaching	Elevated stress and audit anxiety around quarterly and year-end reporting	Emerging emotional exhaustion; reduced enthusiasm for teaching duties	Medium: inconsistent support, partial recognition
Case 3 Large MI (38 teachers, 665 students)	Heavier BOS admin load (15– 20 hrs/week) alongside 20–24 hrs/week teaching	Persistent, high audit anxiety; chronic stress from combined role demands	Pronounced emotional exhaustion, depersonalization, and expressed desire to resign	Low: minimal support, "taken for granted" organizational culture

*Burnout Level measured using the adapted Maslach Burnout Inventory (scale 1–5)

**Organizational Support measured by teacher perceptions of assistance from principals and colleagues (scale 1–5)

The pattern is clear: the greater the intensity of BOS responsibilities and the lower the perceived organizational support, the more severe the burnout experienced by treasurers. This indicates that the core issue is not simply workload, but how the madrasah management system treats teachers assigned additional duties. In several MI in Cilongok, a "taken for granted" culture was found, in which treasurers are expected to complete all financial tasks flawlessly without receiving recognition, compensation, or adequate support.

Coping Strategies and Survival Mechanisms

The previous findings (Subsections 3.1–3.3) confirmed that dual-role conflict and high administrative demands generate significant psychological pressure, leading to burnout and audit anxiety. In attempting to mitigate the negative effects of these chronic stressors, BOS treasurers develop a range of behavioral and cognitive responses commonly referred to as coping strategies (Andriyani, 2019). This section analyzes the various coping mechanisms adopted by BOS treasurers from structured and adaptive strategies used to address the root of the problem, to maladaptive mechanisms that, in the long term, worsen their psychological condition (Mijakoski et al., 2022). Understanding these survival mechanisms is essential for designing effective and targeted interventions. BOS treasurers in Madrasah Ibtidaiyah in Cilongok employ various coping strategies to manage their psychological stress, which can be categorized into adaptive and maladaptive strategies. The most common adaptive strategies identified include strictly dividing time by creating specific schedules for BOS administration outside teaching hours, seeking understanding and emotional support from family members, and engaging in light relaxation activities such as light exercise or reciting the Qur'an. Some teachers also formed informal peer groups among BOS treasurers to share experiences, discuss financial management tips, and offer emotional support to one another. These findings align with (Agyapong et al. (2023), who argue that social support–based interventions and time management practices are effective in reducing stress and burnout among teachers. However, not all coping strategies used by treasurers are positive. Several teachers adopt maladaptive coping behaviors, such as avoidance delaying administrative tasks until deadlines approach, which ultimately increases stress (Stasiunaitiene et al., 2020). Some employ denial mechanisms, convincing themselves that "it will eventually get done" or "all treasurers experience this, so it must be normal." Other maladaptive strategies identified include excessive caffeine consumption to stay awake while completing reports, increased smoking to relieve tension, and neglect of physical health by skipping meals or getting insufficient rest. These patterns are consistent

with (Mijakoski et al., 2022), who found that maladaptive coping strategies exacerbate burnout over time. A particularly concerning finding is the use of “emotional withdrawal” as a coping mechanism. Some treasurers attempt to detach emotionally from their work both teaching and BOS management as a way to reduce emotional strain. Although this may temporarily reduce stress, in the long term it accelerates burnout by eroding the sense of meaning and purpose in their work (Pellerone et al., 2020). Teachers using this strategy reported feelings of emptiness and a loss of professional identity as educators, consistent with the concept of depersonalization in burnout theory (Wardhani, 2012).

Social support plays a critical role in determining how effectively BOS treasurers cope with the pressures they face. In several MI in Cilongok with a strong culture of collaboration, burnout levels among treasurers were comparatively lower, even when their workload was comparable to that of treasurers in other schools. This social support manifested in practical assistance for instance, colleagues volunteering to take over classes when the treasurer needed to visit the bank and in emotional support, where fellow teachers expressed empathy and understanding about the burdens carried by the treasurer. These findings are consistent with Maas et al. (2021), who found that social support from school leaders and colleagues significantly reduces emotional exhaustion among teachers experiencing time pressure. Informal collaboration networks among BOS treasurers from different MI also serve as a significant support source. They formed WhatsApp groups to discuss reporting procedures, share document templates, provide early warnings about regulatory changes, and equally important offer encouragement and emotional validation. Some senior treasurers voluntarily mentor newer treasurers, helping them understand the reporting system and avoid common mistakes. These informal support networks have proven effective in reducing audit anxiety and increasing confidence in fulfilling BOS responsibilities, consistent with findings by Nwoko et al. (2023) on the importance of peer support in occupational well-being. However, not all MI in Cilongok have a strong culture of social support. In some madrasah with competitive or less harmonious environments, treasurers felt isolated and alone in handling their responsibilities. They were reluctant to ask for help due to fear of being seen as incompetent or because colleagues were equally overwhelmed with their own duties. This social isolation exacerbates psychological burdens and accelerates burnout (Bottiani et al., 2019; Zhang et al., 2024). Several informants stated that they found it easier to talk to treasurers from other schools than to colleagues within their own madrasah because they felt more understood and less judged. Madrasah principals play a crucial role in determining the extent to which BOS treasurers experience workload pressure. Findings in Cilongok reveal substantial variation in leadership styles and the degree of concern principals show for the psychological well-being of treasurers. In madrasah with supportive principals, several forms of assistance were observed, including reduced teaching hours for the treasurer (from 24 to 18 hours), provision of a dedicated workspace for BOS administration, flexible scheduling for bank-related tasks, and most importantly genuine appreciation and acknowledgment of the treasurer’s efforts. These findings are consistent with the Job Demands–Resources (JD-R) model by Cao et al. (2020) and De Carlo et al. (2019), which states that job resources such as supervisor support help buffer the negative effects of high job demands. Principals who understand the psychological burden of treasurers tend to adopt a more personal approach, regularly communicating with the treasurer, asking about their challenges, and helping identify solutions. Some principals proactively propose hiring additional administrative staff or allocating BOS funds to support financial administration. Others routinely evaluate workload distribution and reassign additional duties to ensure they are not concentrated on only one or two individuals (Solechan et al., 2024). In these schools, treasurers feel valued and supported, significantly reducing the negative impact of dual-role demands, consistent with Skaalvik & Skaalvik (2017), who highlight the link between organizational support and reduced emotional exhaustion. Conversely, some MI exhibited principals who were less sensitive to the

conditions of BOS treasurers. They treated the treasurer role as a “normal obligation” requiring no special consideration, or even imposed unrealistic expectations such as demanding flawless reports under tight deadlines while simultaneously expecting high teaching performance. In some cases, principals delegated responsibilities that should have been their own such as strategic budget decisions to the treasurer. This situation created deep frustration and a sense of injustice among treasurers, who felt exploited and unappreciated (Christogonus-Anyanwu & Imiruaye, 2024; Hao, 2022)

Systemic and Structural Factors

Although BOS treasurers have adopted various coping mechanisms (as discussed in Subsection 3.4), the findings of this study clearly show that high levels of burnout and stress are not merely issues of individual stress management. Instead, they are consequences of structural and systemic weaknesses within educational governance and the School Operational Assistance (BOS) policy framework. This section examines the job demands originating at macro and institutional levels that chronically burden BOS treasurers. These factors including regulatory complexity, inadequate human-resource allocation, and disproportionate incentive policies serve as stressors beyond the control of individual teachers (Mijakoski et al., 2022; Rizqa, 2024). One of the greatest sources of stress for BOS treasurers is the complexity and ever-changing nature of BOS financial regulations (Berliani et al., 2024). Over the past three years, technical guidelines for BOS fund management have undergone multiple revisions, including changes in allowable expenditure components, reporting formats, online application systems, and accountability procedures. Each change requires treasurers to learn new systems, adjust existing bookkeeping, and often revise previously completed reports to comply with the latest formats. This situation creates role ambiguity, as described by Ahmad et al. (2021), where unclear expectations and procedures become significant sources of stress that directly impact job satisfaction. These policy changes are often not accompanied by adequate dissemination or comprehensive training. Information about regulatory updates is typically communicated through circulars or posted on the Ministry of Religious Affairs’ website platforms not regularly accessed by all treasurers. Some treasurers in Cilongok admitted that they only learned of regulatory changes when their reports were rejected by the system or when they received warnings from supervisors. This uncertainty generates constant anxiety, as treasurers never feel fully confident about whether their work aligns with current rules (Ernawatiningsih, 2022; Rizqa, 2024). The technical complexity of BOS administration further amplifies stress. Online reporting systems, intended to simplify the process, often become additional sources of frustration due to frequent errors, slow loading, or incompatibility with madrasah devices. Reporting templates also vary across agencies Ministry reporting, school committee reports, and audit documents all require different formats. Additionally, accounting terminology commonly used in reports is unfamiliar to teachers trained in education, and there is a lack of accessible guidelines or glossaries to support understanding. These conditions mirror findings by (Hanju & Shiquan, 2024), which show that administrative complexity is a major factor contributing to teacher burnout in primary education settings. Resource limitations in Madrasah Ibtidaiyah particularly in Cilongok serve as structural factors that exacerbate the burden on BOS treasurers. Most MI in this area are private institutions with limited teaching staff, resulting in highly inefficient distribution of additional responsibilities (Hasibuan & Munasib, 2021). With an average of only 6–10 teachers, each teacher must carry at least two or three additional tasks beyond teaching, leaving no one able to focus on a single role. This situation differs significantly from public schools or state madrasah, which typically have more complete organizational structures and clearer task distribution. Ardalepa et al. (2022) reported similar patterns among lecturers with additional duties, where limited human resources lead to

excessive role accumulation. Infrastructure and technological limitations further worsen the workload. Not all MI in Cilongok have adequate computers or laptops for BOS administration, forcing treasurers to use personal devices. Unstable or unavailable internet access in some madrasah compels treasurers to find alternative places often at personal expense to upload online reports. Frequent printer failures, the absence of dedicated administrative workspace, and inadequate archiving facilities also prolong and complicate BOS administrative processes (Dinia et al., 2023; Jalil, 2020). Additional technical burdens arising from inconsistent regulations and infrastructural gaps create a disproportionate workload (Dinia et al., 2023). A more fundamental issue is the absence of a dedicated financial administrative officer. Ideally, large and complex BOS funds should be handled by staff with accounting or financial management expertise, while teachers focus on instruction.

However, due to limited budgets, most MI in Cilongok cannot afford administrative personnel, leaving teachers to assume treasurer duties. Several principals reported that proposals to use BOS funds to hire administrative support personnel were rejected because they did not fall under allowable spending categories. This policy creates a structural dilemma: BOS funds are available for many purposes but cannot be used to hire the personnel most needed to manage the funds. These findings align with (Muzakki & Indriani, 2025), who found that organizational resource limitations contribute significantly to declining teacher performance in madrasah. A critical issue influencing the motivation and well-being of BOS treasurers is the imbalance between workload and compensation. In Banyumas Regency, allowances for BOS treasurer duties vary significantly across madrasah, ranging from Rp 100,000 to Rp 300,000 per month. This amount is widely perceived as disproportionate to the workload, responsibility, and risk involved. When calculated against actual working hours devoted to BOS administration (10–20 hours per week), the effective compensation is far below minimum wage standards. This aligns with Niken Yuliyanti & Hasanuddin (2025), who found that teacher job satisfaction is influenced heavily by the balance between workload and compensation. Even more concerning is the inconsistency of these allowances. In some MI in Cilongok, BOS treasurer allowances are not paid regularly or not paid at all due to limited school funds. In certain cases, treasurers receive only small “token appreciation” payments at the end of the academic year, with uncertain amounts depending on the school’s financial condition. This uncertainty fuels feelings of being undervalued and exploited, especially when treasurers are expected to sacrifice personal time and even spend personal funds for administrative needs such as transportation to the bank or printer ink (Bandaso & Pundissing, 2024; Yahya & Yulianto, 2022). Non-financial recognition is also notably lacking. Formal acknowledgment or public appreciation for treasurers' efforts is rare. When BOS reports pass audits or receive positive evaluations, such results are considered routine and do not warrant recognition. However, errors or delays no matter how minor are immediately highlighted and reprimanded. This creates an unfair organizational culture where hard work is invisible, yet mistakes are magnified. Several treasurers reported hearing more criticisms than expressions of gratitude, making the treasurer role one that no teacher wishes to hold. This condition is consistent with (McCullough et al., 2022), who found that low self-efficacy and high teacher burnout are strongly linked to inadequate recognition and organizational support.

Long-Term Implications for Educational Quality

The impact of dual-role conflict, audit anxiety, and burnout experienced by BOS treasurers extends far beyond personal psychological harm. This section analyzes the broader and long-term consequences of these chronic pressures, particularly their effects on the organizational health of madrasah and the overall quality of education provided to students. Findings indicate that treasurer well-being is strongly correlated with critical indicators such as turnover intention (Menon et al.,

2024), classroom interaction quality, and the risk of losing competent teachers factors that ultimately threaten the sustainability and quality of primary education services (Magtalas, 2024; Nur et al., 2024). Burnout among BOS treasurers has serious implications for turnover intention the desire to leave the role, the institution, or even the teaching profession altogether. Data from MI in Cilongok reveal that several treasurers experiencing high burnout expressed a desire to resign from the treasurer position. Although not all intentions materialize into actual resignations due to economic constraints or lack of alternative job opportunities, the presence of such intentions reflects poor organizational health. This aligns with Menon et al. (2024), who identified excessive workload and insufficient organizational support as key drivers of teacher turnover intention. A related phenomenon “silent quitting” has also begun to emerge among burnout-affected treasurers. These teachers remain physically present and fulfill their formal duties but are mentally and emotionally disengaged. They no longer exert extra effort, care about work quality, or take initiative; instead, they do only the bare minimum required to avoid sanctions. This condition is even more harmful than actual turnover because it is difficult to detect yet significantly undermines student learning and the overall culture of the institution (Pacaol, 2021; Souza, 2024). Findings indicate that BOS treasurer burnout results in a significant decline in teaching effectiveness. Prior research shows that excessive administrative workload reduces teachers’ instructional quality and focus (Bottiani et al., 2019). Emotional exhaustion among treasurers leads to diminished responsiveness and poor interaction with students (Cao et al., 2020). Yet full teacher attention is crucial for implementing High Impact Teaching Strategies (HITS) in the classroom (Victoria State Government, 2020). Chronic stress stemming from dual responsibilities directly affects classroom management. Excessive stress from BOS duties contributes to discipline challenges and less effective classroom control (Christogonus-Anyanwu & Imiruaye, 2024). These findings are consistent with literature confirming the negative correlation between job stress and teachers’ ability to sustain professional motivation and engagement (McCullough et al., 2022). Although directly measuring the impact of teacher burnout on student academic achievement is complex, observations in MI Cilongok show a pattern of association between treasurer burnout levels and key indicators of instructional quality. In classes taught by highly burned-out treasurers, student participation was lower, the classroom atmosphere was less conducive to learning, and students reported lower satisfaction with learning experiences. Learning assessment results also showed a downward trend, though further research is needed to establish causal relationships. These findings align with Hanju & Shiquan (2024) and Satria et al. (2025), who found that teacher job stress negatively affects teacher–student interaction and learning outcomes. The impact is even more apparent in the domain of students’ character and socio-emotional development.

MI students rely heavily on teachers for emotional security, guidance, and behavioral role modeling. When teachers experience burnout and lose the ability to provide personal attention and emotional warmth, students’ socio-emotional development is disrupted (Victoria State Government, 2020). Several students reported feeling afraid or uncomfortable with teachers who appeared constantly stressed or easily angered, which discouraged them from asking questions or engaging in classroom interactions. In the long term, the quality of education in Madrasah Ibtidaiyah will continue to decline if BOS treasurer burnout is not addressed systemically. Students taught by burned-out teachers miss out on optimal learning experiences, which affects their readiness for higher levels of education. Moreover, students lose opportunities to learn from passionate, inspirational, and dedicated teachers qualities these teachers originally possessed before experiencing burnout due to disproportionate workloads (Agyapong et al., 2022; song & wu, 2022). Burnout among BOS treasurers affects not only the individuals involved but also the overall organizational culture of the madrasah. In MI where many teachers experience burnout, a negative work climate emerges,

characterized by frequent complaints, strained teacher relationships, and low collective morale. Burnout produces a "contagion effect" where negative attitudes, pessimism, and emotional fatigue spread from one teacher to others, creating a downward spiral that worsens the overall environment (Mijakoski et al., 2022; Zhang et al., 2024). Madrasahs that ignore the psychological well-being of treasurers and allow burnout to persist without intervention set a harmful precedent that shapes how teachers perceive their institution. Other teachers become reluctant to accept additional duties after witnessing the hardships experienced by their colleagues in treasurer roles. This results in organizational dysfunction: fewer individuals are willing to take on extra responsibilities, causing the workload to become concentrated on a small number of teachers (Solechan et al., 2024; Zaki et al., 2024). The long-term institutional health of madrasah will be threatened if there are no fundamental changes in how workload is distributed and how teacher well-being is supported. A healthy madrasah is one that can retain qualified teachers, maintain a positive and supportive work culture, and consistently produce high-quality graduates. When one of these pillars teacher well-being is neglected, the others inevitably deteriorate. Findings from Cilongok show that it is time for stakeholders at the madrasah level, the Ministry of Religious Affairs, and local governments to pay serious attention to this issue before the consequences become more widespread and more difficult to mitigate (Nwoko et al., 2023; Rudyanto et al., 2021).

IV. CONCLUSION

This multiple-case study of three BOS Treasurers in Madrasah Ibtidaiyah (MI) across Cilongok District, Banyumas Regency, points to four key findings. *First*, teachers who simultaneously serve as BOS Treasurers experience a persistent dual-role conflict, dividing their attention between pedagogical responsibilities and complex, highly regulated financial-administrative tasks, which increases workload and generates chronic stress. *Second*, this pressure manifests as burnout emotional exhaustion, depersonalization, and diminished professional enthusiasm compounded by acute audit anxiety stemming from regulatory ambiguity and the potential legal consequences of financial mismanagement; in several cases, treasurers also incurred personal financial costs to meet administrative requirements. *Third*, across the three cases, higher intensity of the BOS treasurer role was consistently associated with more pronounced burnout, while treasurers who perceived stronger organizational support reported comparatively lower psychological strain even under similar workloads suggesting that organizational support, not workload alone, is central to how the dilemma is experienced. *Fourth*, prolonged psychological pressure was linked, in these cases, to declines in classroom focus, teacher-student interaction, and lesson preparation quality, as treasurers prioritized financial obligations they perceived as carrying more severe consequences than reduced teaching quality.

The contribution of this study lies in demonstrating that burnout among BOS treasurers is not primarily an individual coping failure, but a structural issue rooted in regulatory complexity, human-resource constraints, and inadequate organizational support extending the teacher-burnout literature into the specific and underexamined context of concurrent pedagogical and financial-administrative roles in Madrasah Ibtidaiyah. Given the multiple-case study design and the limited number of cases, these findings should be understood as in-depth insights into the specific experiences of the three participating MI, rather than generalizable claims about all BOS treasurers in Banyumas Regency or beyond. Nonetheless, they offer a basis for policy consideration: strengthening organizational support systems (such as reduced teaching loads or dedicated administrative assistance for treasurers), allocating BOS funds toward competent administrative personnel, implementing periodic role rotation to prevent chronic burnout, and simplifying BOS reporting formats through the Ministry of Religious Affairs. Future research involving a larger and

more diverse sample is recommended to examine the transferability of these patterns and to explore effective coping strategies for teachers facing similar dual-role burdens.

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