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Government Supervision in The Management of School Operational Assistance Fund in Singkawang City

Agus Satriawan¹, Dede Sri Kartini², Antik Bintari³.¹Faculty of Social and Political Sciences, Universitas Padjadjaran, agus23005@mail.unpad.ac.id.²Faculty of Social and Political Sciences, Universitas Padjadjaran, dede.sri.kartini@unpad.ac.id.³Faculty of Social and Political Sciences, Universitas Padjadjaran, a.bintari@unpad.ac.id.Corresponding Author: agus23005@mail.unpad.ac.id¹

Abstract: This study aims to evaluate the effectiveness of monitoring the management of School Operational Assistance (Bantuan Operasional Sekolah/BOS Funds in Indonesian) funds in Singkawang City. The main focus of this research is to measure the success of supervision based on three indicators proposed by Arifin Abdul Rachman: increasing discipline and achieving task implementation targets, reducing abuse of authority, and minimizing errors in task implementation. This study employs a qualitative approach with a case study method, involving in-depth interviews with various informants, including school principals, treasurers, auditors, and the community. The findings reveal that the monitoring of BOS fund management in Singkawang City has been relatively effective, with several significant insights. The first indicator indicates that most schools have prepared their School Activity and Budget Plan in compliance with regulations, although challenges remain in budget implementation and reporting delays. For the second indicator, no significant abuse of authority was identified, but there are still weaknesses in technical understanding, particularly regarding taxation. The third indicator highlights that administrative errors, such as asset recording and tax reporting, remain key challenges. Initiatives like the BOS Fund Clinic organized by the Inspectorate are seen as positive steps to address these issues. This study recommends enhancing technical training for school principals and treasurers, strengthening monitoring capacity through system digitization, and increasing community participation in supervision to foster better transparency and accountability. These measures are expected to optimize the management of BOS funds in supporting improvements in education quality.

Keyword: Supervision, School Operational Assistance Fund, Education Program.

INTRODUCTION

One of the main pillars of the nation's development which is the serious concern of the Indonesian government is education (Sulisworo, 2016; Saidek & Islami, 2016; Limpo et al., 2018). Broader access to high quality education is considered important to increase the competitiveness of the country, reduce social inequality, and create competitive human resources in the era of globalization (Sahlberg, Stofkova & Sukalova, 2020; Deffinika, Putri, &

ANgin, 2021; Tyagi et al., 2021). In Indonesia, the government and regional governments are required to provide educational services for all students, especially at the elementary and junior high school level, as well as other equivalent education units (Kristiansen, 2006; Kawuryan, Sayuti, & Dwiningrum, 2021).

The government then created a school operational assistance funds (Bantuan Operasional Sekolah/BOS Funds in Indonesian). BOS funds are the Indonesian government program that provides financial assistance to schools throughout Indonesia to support non-personnel operational costs (Kumuddaningrum, 2024; Gularso, 2023; Nasir & Firdaus, 2024). In addition, BOS funds aim to ease the burden on the community on education financing in the context of compulsory qualified nine years, freeing levies for all students from public elementary schools and the first middle school for the operational costs of schools, including in private schools (Sulistyaningrum, 2016; Lukas, Fuad, & Rugaiyah, 2024; Rinda, Raharjo, & Soesilowati, 2019).

In general, BOS funds aim to ease the burden on the community towards financing education in the framework of a 9-year compulsory education program (Rinda, Raharjo, & Soesilowati, 2019), and play a role in accelerating the achievement of minimum service standards in schools that have not met minimal service standards, and achievement of national education standards in schools which has met the minimum service standards. BOS funds can be used for library development and/or reading corner services are components used for financing in order to improve library services and reading interest activities, such as the provision or printing of books for the needs of students and educators including digital books in the form of textbooks and companion books with The provisions of BOS funds can also be used for the implementation of learning and play activities is a component used for financing in carrying out learning and play activities for students in accordance with the thematic context of the ministry program, both technology and non-technological, such as providing and/or repairing multimedia tools Learning according to needs analysis includes desktop computers and/or laptops for use in the learning process, other learning multimedia tools in order to support learning activities based on information and communication technology (Herman, Mulya, & Apriyanto, 2021; Santoso & Munastiwi, 2022).

BOS funds also provide opportunities for the local community, including school committees and parents, to participate in the management and supervision of the use of education funds (Saman, Mahmudah, & Suyatno, 2024; Husnidar, Khairuddin, & Bahrin, 2024). This is evidenced by the preparation of school activities and budget plans documents carried out through a meeting involving residents of the education unit and school committee.

Considering the importance of BOS funds in supporting education and so that the benefits of the BOS funds can have a maximum impact on the community, the role of the government is needed in the supervision of the management of BOS funds (Hasmawati, Murniati, & Usman, 2021; Ulfah & Thoharudin, 2020). Supervision is one of the important aspects in the administration of government because with the supervision, the level of misappropriation can be reduced as low as possible so that the achievement of the goals of an organization can be realized as it should.

Supervision has a positive and significant influence on the effectiveness of the management of BOS funds. Supervision is essentially a function inherent in a leader or top management in each organization, in line with other basic functions of management, namely planning and implementation (Yani, Fadhillah, & Saputra, 2023; Rumawir et al., 2024). Likewise in government organizations, the supervisory function is the duty and responsibility of a head of government, as in the scope of the provincial government is the duties and responsibilities of the governor while in the district and city governments are the duties and responsibilities of the regents and mayors. However, due to the limitations of a person's ability, following the principles of the organization, the duties and responsibilities of the leadership are

left to their aides who follow the flow of distribution of power as taught in modern organizational theories (Marion & Gonzales, 2013; Child, 2015).

Data shows that as many as 97.94% of schools said they received BOS funds, but 13.39% of schools claimed that the use of BOS funds was not in accordance with its designation (Corruption Eradication Commission, 2023). The form of misuse of BOS funds in schools is categorized into four types of violations, namely (a) extortion/discount/levy of 8.74%, (b) nepotism in the implementation of goods and services procurement/projects/projects in schools is 20.52%, (c) mark up the use of funds in schools of 30.83%, and other forms of abuse of 39.19%. The abuse of BOS funds shows the weaknesses of the supervision of the management of BOS funds at the school level and related institutions.

This study has a focus to identify the extent of the role of the Singkawang City Government through the Singkawang City Inspectorate in supervising the management of BOS funds in Singkawang City in 2023. Researchers believe that in the supervision of BOS fund management there are still obstacles faced by the Singkawang City Inspectorate. To measure the success of supervision of the management of BOS funds carried out by the Singkawang City Regional Inspectorate, this study uses opinions conveyed by Arifin who stated the success of supervision can be seen from three indicators namely: (a) Indicators of increased discipline, performance and achievement of tasks implementation, (b) The indicator of reduced abuse of authority is the reduced demands of the community towards the government, and (c) Indicators of reduced leakage, in-efficient and levies. Therefore, this study aims to describe how supervision in the management of BOS funds in Singkawang City in terms of the three indicators.

METHOD

This study uses a qualitative approach because they want to explore and understand in depth and contextual complex phenomena. By using this method, researchers can capture nuances and dynamics that are often inaccessible by quantitative methods. Researchers also assume that the problems discussed in this study can still change during the study.

This study uses an inductive cognitive approach. Inductive thinking is an effective method for finding important relationships in field data. This process involves the collection of evidence, data analysis, grouping of questions and categories, and the discovery of the relationship between variables to build comprehensive theories. Researchers who use an inductive approach can achieve significant conclusions from the data collected.

In this study, data was collected using face-to-face interviews. This is because researchers also work in the same agency in the research locus, namely the Singkawang City Inspectorate, so this will make it easier for researchers to meet directly with informants. In addition, this study uses observations to collect data. Observation gives researchers to observe. Researchers become "active participants" when researchers are fully involved in data source operations. Researchers will use active observation techniques because researchers are also involved in the process of supervision of the management of BOS funds but related to the assignment is determined by the leadership. Researchers also use data collection methods in the form of document studies as an effort to collect and compare data. In this study itself, some of the data and documents obtained are regulations related to the management of BOS funds, annual examination planning documents, recap of the number of findings and recommendations for the inspection of the inspectorate for the management of BOS funds.

After the data is collected through observation, interview methods, or text documents such as interview transcripts, field notes, and documentation results, the data is then reduced through sorting, selection, and simplification. This ignores information that is not important and enter the code in the important section. The reduced data is then presented in a structured format such as tables, matrices, diagrams, or narratives to show the themes and patterns found. The main relationship, pattern, and theme is identified from the data presented, and the initial

conclusions are based on analysis. Furthermore, this conclusion is verified by re-checking the original data or looking for confirmation from other sources.

RESULTS AND DISCUSSION

Indicators of increased discipline, performance and achievement of tasks implementation

Discipline is a person's awareness and willingness to obey all applicable regulations and norms, both in the work environment and in daily life, in relation to the management of BOS funds. The discipline of the management of BOS funds can be interpreted with school compliance in this case the principal as the power of budget users and treasurers as the person in charge of managing funds is required to comply with the schedule of financial preparation and reporting in accordance with regulations. Supervision encourages them to compile documents for the activities and school budget plans in a timely and accurate manner. For example, the implementation of the budget must be in line with the technical instructions of the BOS issued by the government.

Good supervision can be seen from two main things. First, whether the work plan made is clear, realistic, and relevant. This plan must provide a clear guide, connect the goals, programs and budgets well. Second, whether the tasks given can be completed on time, with good quality, and according to the existing budget. When these two things are met, supervision not only makes the implementation of tasks more effective, but also helps the organization work more efficiently and directed.

In the management of the School BOS funds, it is obliged to prepare a planning document in the form of an activity plan and a school budget, which is an important document used by the school to plan activities and operational budgets for one year. School activities and budget plans are the main guidelines for managing the operational assistance fund of education units, such as BOS funds, PAUD BOP funds, and BOP equality funds. This document is prepared based on the needs of a tangible school and the results of self-evaluation, with the main objective to improve the quality of education services.

School activities and budget plans are important documents that guide schools in managing resources, determining program priorities, and compiling budget allocations to support operational activities and school development. School activities and budget plans are designed to ensure that every activity in the school has specific goals, relevant to needs, can be measured success, and in accordance with educational priorities.

The planned indicators of the plan can describe a clear and measured target that is known that the preparation of school activities and budget plans in schools, has been going well in accordance with the Minister of Education Regulation No. 63 of 2022. This process is carried out by involving the Principal, Treasurer, Teacher, school committee, and parents of students, creating a collaborative atmosphere to produce plans that really reflect the needs of the school. Each stage, starting from the identification of needs to the preparation of the plan, is carried out with a performance-based principle, so that the targets set are clear, measurable, relevant, and can be achieved.

Schools also ensure transparency in this process through an open meeting and publication of the results of the school activities and budget plans, so that the community can see firsthand how the BOS funds are planned and used. When there are obstacles or things that are doubted, the school does not hesitate to consult with the Department of Education or Inspectorate, shows their commitment to remain in the right path.

Then, in the context of supervision of BOS funds management, tasks that are completed according to plan, both from the physical and cost aspects, reflect the effectiveness of program planning and implementation at the school level. The management of BOS funds aims to support the operational education of education, so that every expenditure must be in accordance with the planned activities and school budget that has been prepared. In the planning implementers that have been made by the school, the Inspectorate has the task to ensure that

the implementation is carried out in accordance with what is planned, the inspection is carried out by referring to the applicable provisions, starting from the technical guidelines of the BOS, tax regulations, and the administration of regional property.

According to this indicator, the management of BOS funds in general has been going well, but there are still challenges that need to be improved. The main issues include lack of understanding of the treasurer in tax obligations, recording assets that are often neglected, and negligence in documenting meetings for preparing school activities and budget plans.

Although planning documents such as the activity plan and the school budget are in accordance with the guidelines, the implementation still requires more attention. The Supervisory Team provides recommendations in the form of technical training for treasurers and school principals, as well as assistance in recording assets and managing funds. With this step, the management of BOS funds is expected to be more transparent, accountable, and on target, supporting the achievement of educational goals.

Indicator of reduced abuse of authority

Abuse of authority by state officials is a serious issue that can harm state finances and hamper public services. According to Law Number 30 of 2014 concerning Government Administration, the abuse of authority includes actions beyond, mixing, or acting arbitrarily in carrying out governmental duties.

Supervision has an important role to ensure the organization can carry out its duties well, achieve the targets set, and maintain discipline in each process. More than just monitoring, supervision is a way to ensure that each step of the organization remains in line with the goals to be achieved. In practice, supervision also includes the management of BOS funds, where the Inspectorate acts as one of the parties who ensures that the funds are used transparently, responsibly, and according to the rules. With this supervision, it is expected that the management of BOS funds carried out by schools can be believed to really support the achievement of the expected results, so as to minimize the demands of the community towards the government

The Inspectorate plays an important role in maintaining public confidence in the performance of local governments, including ensuring that the implementation of BOS funds is carried out according to the rules. As part of its supervision task, the Inspectorate not only monitors the use of public funds but also provides various reporting media for the community. One of the media is the Whistleblowing System (WBS), the Inspectorate is also open to receive a report directly from the public if you want to come directly or by letter. It is hoped that the community can easily report alleged deviations or dissatisfaction with government programs, especially the management of BOS funds in Singkawang City.

Although the Inspectorate has provided a medium of advice, but in 2023 there were no reports that were included in the alleged abuse of BOS funds. This situation can reflect that the BOS funds program has been running well according to the provisions, or the community has not fully utilized the existing reporting media.

Based on this indicator, the management of BOS funds in Singkawang City in 2023 has been going well, without an indication of significant abuse of authority. Decision making related to fund management is largely carried out collectively by the BOS team, school principal, and school committee, so as to reflect real needs and reduce potential deviations. The audit shows that all transactions are supported by complete evidence, without the findings of the price mark-up, fictitious procurement, or collusion with the goods provider.

From the community, the management of BOS funds is considered quite transparent. Reports on the realization of funds are routinely published by the school, so that parents can find out the use of these funds. However, the community also expressed hopes for improving facilities, such as better learning support technology. Although in general the management of BOS funds is good, some technical weaknesses are still found, such as lack of understanding

of the school treasurer regarding tax obligations, recording assets that are not optimal, and procurement of goods that are less relevant to the priority needs of the school.

In the future, technical assistance from related parties is still needed, especially in the aspect of taxation, asset management, and more mature planning. Insepkorate has also provided online reporting media such as the Whistleblowing System (WBS) but indeed in 2023 there were no reports that were included in the abuse of BOS funds, as well as direct reports were also not found.

Indicators of reduced leakage, in-efficient and levies

This indicator is used to assess the extent to which supervision can prevent various losses that may arise due to budget leakage, waste of resources, or illegal levies in the implementation of organizational tasks. Effective supervision must ensure that the budget is used appropriately and efficiently, resources are well managed, and there are no additional costs that burden the community or other parties due to illegal levies. In other words, this indicator becomes an important tool to measure the success of supervision in maintaining the efficiency, transparency, and accountability of the organization, as well as ensuring that every program or activity provides concrete benefits without deviating from the set goals.

Functional supervision plays an important role in reducing cases of deviations, fraud, leakage, and waste in the management of state finances. Functional examples are supervision carried out by the Inspectorate, the Inspectorate plays an important role in minimizing the risk of budget leakage through existing audit mechanisms. As a government internal supervision institution, the Inspectorate is tasked with ensuring that the allocated budget is used efficiently, on target, and in accordance with established plans so as to minimize cases of irregularities, fraud, leakage, waste. This supervisory process includes checking budget documents, verification of program implementation, and evaluating the results achieved.

Based on the study of the Singkawang City Regional Inspectorate inspection document as stipulated in the report on the results of the inspection of BOS funds in 2023 regional inspectorates only conducted supervision of 14 schools from 140 schools in Singkawang City or if it was only 10%. This condition is in accordance with what is contained in the Decree of the Mayor of Singkawang Number 700.1.1.2/408/Itko.Set-B Year 2023 concerning Amendments to the Decree of the Mayor Number 700/559/Itda.Set-B Year 2022 concerning the Risk-Based Annual Work Program At the Singkawang City Regional Inspectorate and 2023 supervision maps.

Illegal levies are one form of deviations that often occur in schools, although certain educational services should be free of charge, especially in schools that receive BOS funds. This practice can appear in the form of unofficial levies for certain activities, payment of student administration documents, or additional costs that are actually included in the school budget. This extortion is not only burdensome for students' parents but also reduces public trust in the education system.

Supervision of BOS Fund Management in Singkawang City has helped reduce the risk of irregularities and waste, although the oversight capacity is limited by only 10% of schools supervised in 2023. Errors in the imposition of taxes by the school treasurer are one of the general findings, showing the need for taxation training and financial management. Illegal levies are difficult to detect because of the lack of reports from the community, even though the public's perception of transparency in the management of BOS funds is quite positive. Voluntary initiatives from parents to support school facilities also show the potential for good collaboration between the community and the school. But, overall, supervision is quite effective, but it is necessary to strengthen the capacity of supervision, technical training, and more active community participation to increase transparency, accountability, and effectiveness of BOS funds management.

Errors in carrying out tasks related to the management of BOS funds often include non-compliance with BOS technical guidelines, Minister of Home Affairs Regulation Number 63 of 2022, and Minister of Finance Regulation Number 59 of 2022, especially in the aspect of taxation and administration of regional property. This problem includes expenditure that is not according to plan, inappropriate tax reporting, as well as recording and managing assets that are not in accordance with the provisions.

In the taxation aspect, many schools face obstacles in understanding tax rules regulated by Minister of Finance Regulation No. 59 of 2022. For example, there are errors in the deduction and reporting of tax procurement tax or services funded through BOS funds. Some schools do not report taxes in accordance with the specified time, or wrong in determining the amount of tax that must be paid. This non-compliance can lead to administrative sanctions, and has the potential to lack tax reporting. This problem often arises due to the lack of understanding of the Treasurer of BOS funds related to applicable tax regulations.

On the other hand, the management of regional property is also a significant challenge. One of the main problems is the mechanism for removing goods that are no longer used or damaged. Many schools do not follow the procedures stipulated in the Permendagri, such as the preparation of proposals for removal, assessment of goods, and implementation of approval of deletion. As a result, goods that are not suitable for use are still recorded in the list of assets, which interfere with the accuracy of inventory data.

In addition, errors also often occur in the making of goods inventory cards and room inventory cards. Many schools do not update the inventory cards and room inventory cards regularly, so that new or deleted assets are not recorded correctly. This makes it difficult for the audit process and makes the reporting of assets inaccurate. For example, items such as computers or laboratory devices purchased through BOS funds are often not directly included in the inventory list.

Internal supervision carried out by the principal is crucial to overcome these problems. By monitoring the implementation of asset inventory, ensuring the inventory card of goods and room inventory cards is regularly updated, as well as complying with the procedure for the elimination of goods and taxation rules, the principal can increase accuracy and transparency in the management of BOS and Assets. In addition, support from the Inspectorate through training, routine supervision, and technical assistance is needed to help schools understand and comply with taxation regulations and the management of regional property.

With structured supervision and compliance with tax regulations and administration of regional property, administrative errors can be minimized. This not only ensures that the management of BOS and asset funds is more efficient, but also increases public transparency, accountability, and trust in the management of education funds.

Research shows that the level of error in the management of BOS funds in Singkawang City is still dominated by late tax reporting, tax calculation errors, and inaccurate asset recording. The main factor causing is the lack of technical understanding of the treasurer and school principal regarding taxation rules and regional property management. This problem is exacerbated by the change of school principal or treasurer which causes lack of sustainability in understanding regulations.

As an improvement effort, the Inspectorate has initiated the BOS Fund Clinic as a consultation room to help schools understand tax regulations, revision of school activities and budget plans, and recording assets. In addition, special training recommendations on taxation and management of regional property are also submitted to the Singkawang City Education Office. With structured technical assistance and training, errors in the implementation of tasks can be minimized, so that the management of BOS funds becomes more transparent, accountable, and supports public trust in the education system.

CONCLUSION

Government Supervision In this case the Inspectorate in the supervision of the management of BOS funds in Singkawang City has been going well. This is indicated by the level of abuse of authority in the management of BOS funds is relatively low such as the discovery of fictitious indicated spending, the demands of the community officially do not yet exist.

In research referring to Arifin's opinion which states one indicator of the success of a government organization in achieving its objectives is determined by the success of supervision. If supervision goes well, supervision is the most basic element in determining the success of a program. The success of the supervisory program itself can be seen from various indicators as (1) indicators of increased discipline, performance and achievement of tasks implementation, (2) indicator of reduced abuse of authority, and (3) indicators of reduced leakage, in-efficient and levies.

For the first indicator, based on documents, the management of BOS funds in most schools has shown an increase in discipline in preparing school activities and budget plans in accordance with the priority needs of the school. The supervisory team from the Inspectorate noted that the preparation process involved the school committee, the principal, and the teacher, reflecting transparency in planning. However, there are still several obstacles such as the lack of technical capacity of the treasurer in the preparation and implementation of the budget, as well as the inaccuracy of time in reporting.

For the second indicator, The results of supervision show that the level of abuse of authority in the management of BOS funds is relatively low. There were no significant indications of deviations such as fictitious procurement or price mark-up. However, there are some administrative weaknesses, such as the lack of understanding of the treasurer about taxation, which has the potential to cause mismatching management.

For the third indicator, supervision by the Inspectorate succeeded in identifying several weaknesses, such as errors in recording assets and tax reporting. However, no significant cases of illegal levies were found. The BOS Fund Clinic formed by the Singkawang City Inspectorate is an innovation that supports the increase in school compliance with the rules.

Further research needs to be done to assess how effective technical training in helping to improve discipline in managing BOS funds. In addition, comparative studies can also be done to understand what affects the success of the school in achieving targets, especially in various different conditions. Further research can also be carried out to analyze the existence of reporting systems such as WBS affects the reduction of abuse of authority. Academic studies can also explore the relationship between the level of understanding of the Treasurer of School Taxation with the potential deviation of fund management. In addition, academic studies can be focused on evaluating the effectiveness of BOS funds clinics in increasing school compliance with regulations. In addition, research can be carried out to understand social factors that influence community participation in reporting illegal levies or other deviations.

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