

## IMPLEMENTATION OF SCHOOL OPERATIONAL ASSISTANCE FUND DURING THE COVID-19 PANDEMIC (CASE STUDY OF SMAN 12 PEKANBARU)

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### ABSTRACT

*The purpose of this study was to find out how the process of implementing the use of school operational assistance funds (BOS) at SMAN 12 Pekanbaru, Riau Province, during the Covid-19 pandemic. The coronavirus that is endemic in Indonesia has resulted in limited online and face-to-face learning processes. That changed the allocation of BOS funds to meet school needs during the Covid-19 pandemic. All of that policy to prevent schools from becoming new clusters of the spread of the coronavirus in Indonesia. This research is qualitative with a case study approach. We used primary and secondary data from observations, interviews, and documentation. We analyzed findings to obtain accurate and credible data regarding the implementation of school operational funds during the Covid-19 pandemic. The results showed that the BOS fund policy implementation at SMAN 12 Pekanbaru was still not optimal. The findings support that statement from various main aspects such as communication, resources, disposition, and bureaucratic structure that hinder the success of policy implementation.*

**Keywords:** *Implementation, Policy, BOS Funds, SMAN 12 Pekanbaru, Covid-19*

### ABSTRAK

Tujuan penelitian ini adalah mengetahui bagaimana proses implementasi penggunaan dana bantuan operasional sekolah (BOS) di SMAN 12 Pekanbaru Provinsi Riau selama pandemi Covid-19. Virus corona yang mewabah di Indonesia mengakibatkan proses pembelajaran dilakukan secara online dan tatap muka terbatas. Alokasi penggunaan dana BOS turut diubah guna memenuhi kebutuhan pembelajaran selama masa pandemi Covid-19. Hal ini dilakukan guna mencegah sekolah menjadi cluster baru penyebaran virus corona di Indonesia. Penelitian ini bersifat kualitatif dengan pendekatan studi kasus. Data yang digunakan ialah data primer dan sekunder yang berasal dari hasil observasi, wawancara, dan dokumentasi yang dianalisis oleh peneliti sehingga mendapatkan data yang akurat dan jelas mengenai implementasi penggunaan dana operasional sekolah di masa pandemi Covid-19. Hasil penelitian menunjukkan bahwa implementasi kebijakan dana BOS di SMAN 12 Pekanbaru masih belum optimal. Temuan ini diukur dari berbagai aspek utama seperti komunikasi, sumber daya, disposisi, dan struktur birokrasi yang menghambat keberhasilan implementasi kebijakan.

**Kata Kunci:** Implementasi, Kebijakan, Dana BOS, SMAN 12 Pekanbaru, Covid-19

## **PRELIMINARY**

Pekanbaru City has sixteen public schools registered on the Ministry of Education and Culture website. In fulfilling school interests related to non-personnel spending and several other activities following the provisions of the legislation, the government provides school operational funds or abbreviated as BOS. These funds are vital in their existence as a manifestation of the government's alignment with the education field.

When the world, especially Indonesia, was hit by the Covid-19 outbreak, the learning process in schools was seriously affected. Teachers and students have been studying from home. If schools run face-to-face learning, they are required to meet health protocol standards. That emergency condition encourages school operational funding to be directed in such away. Various new facilities are needed to support the implementation of classes that meet health protocol standards.

The Covid-19 pandemic problems faced in the education sector have prompted the Ministry of Education and Culture to formulate new policies related to changes in the mechanism for distributing BOS funds for the 2020 fiscal year. The BOS funds must follow Permendikbud Number 8 of 2020 concerning Technical Guidelines for Regular School Operational Assistance. The Ministry of Education and Culture stated that in the policy of the “Merdeka Belajar” (Independent Learning), the mechanism of BOS funds is channeled directly into school accounts. On the one hand, the use of BOS funds will be more flexible so as the unit size of BOS funds will increase. On the other hand, reporting on BOS funds has been tightened to make it more transparent and accountable (Amalia, 2021). So far, BOS funds have faced two obstacles related to the distribution mechanism and allocation of use. The collaboration between the Ministry of Education and Culture with the Ministry of Finance and the Ministry of Home Affairs helps the BOS funds be more flexible. Then the BOS funds can be used to meet school needs during a new normal situation.

The Ministry of Finance is responsible for the distribution of BOS funds. The Ministry of Finance transfers funds directly to school accounts three times a year. The distribution of BOS funds to school accounts is more efficient and helps reduce the administrative burden of local governments. The Ministry of Education and Culture issues a decree on schools that are eligible to receive funding. Furthermore, the provincial/district/city governments carry out a data verification process. Meanwhile, schools are required to validate data through the DAPODIK application based on the specified deadline.

The allocation of BOS funds according to the new legislation has been effective since April 2020. But the rules can be readjusted until the central government revoke the emergency status of Covid-19. Regarding the budgeting, the government has also held a meeting and produced a revised RKAS. Currently, the government has disbursed BOS funds for the 2020 fiscal year amounting to IDR 24.49 trillion, equivalent to 45.82% of the total allocation of IDR 53.45 trillion. The distribution of BOS funds has been carried out in 2 stages and has been going on since early April. The distribution of BOS funds is divided into three stages as follows:

Policy implementation is the most significant stage in the public policy process. Policy implementation ensures that actors carry out the objectives of the previously planned policy formulation (Ismail & Sofwani, 2016). However, policy implementation is often not following the formulation that has been made due to differences in the actions of actors carrying out the policy. According to the 2020 technical guidelines, the amount of BOS funds received by the senior high school level is IDR 1,500,000 per student. The amendment from Permendikbud Number 8 of 2020 to Permendikbud Number 19 of 2020 requires schools to budget and purchase personal protective equipment so that students and teachers can carry out learning activities safely during limited face-to-face classes. Meanwhile, schools can use BOS funds to buy credit or data packages to support online learning during learning from home. The new decree from the Ministry of Education and Culture is an adjustment to the spread of the Covid-19. However, the implementation of BOS funds in a new format certainly faces many challenges. This study describes the BOS fund policy implementation by SMAN 12 Pekanbaru. We also describe some obstacles faced by SMAN 12 Pekanbaru.

Many researchers conducted several previous studies related to the BOS fund policy implementation. Some of those studies like Cenik et al. (2014), Anas (2016), Sihombing (2017), Baidowi et al. (2018), Jayadi (2018), Hidayat et al. (2019), Kusbandrijo (2019), Herman et al. (2021), and Yusmaridi et al. (2021). However, all the studies submitted did not specifically discuss the implementation of the BOS fund policy during the Covid-19 pandemic. That is the basis for researchers to be relevant in conducting this study.

#### **Four Elements of Policy Implementation**

This research focuses on the implementation of policies that are part of the concept of public policy. The public policy itself is a series of actions/activities carried out by individuals, groups, or the government in a certain environment as a series of continuous processes in the policy cycle (Agustino, 2008). The policy cycle includes policy formulation, policy implementation, and policy

evaluation (Dunn, 2015). The government must implement policies according to the design and objectives. If the policy implementation has nothing to do with the goals, then the policy is not successful (Subarsono, 2005; Hill & Hupe, 2014). Therefore, there must be unity between the objectives, design, and implementation of policies. In analyzing the BOS fund policy implementation at SMAN 12 Pekanbaru, the researcher used the theory of Edward III (1980). According to Edward III, four elements influence policy implementation, including 1) communication, 2) resources, 3) disposition, and 4) bureaucratic structure (Dwiyanto, 2009, Herabudin, 2016).

## **RESEARCH METHODS**

We apply this type of qualitative research through a case study approach that is descriptive analysis. Qualitative research collecting various information by asking questions based on some procedures. Finally, qualitative research collecting data from the participants. Next, analyze data from several topics to general topics and explain the results of the data. This study uses a qualitative method with a case study approach so that researchers can better understand the implementation of the use of BOS funds during the Covid-19 pandemic at SMA Negeri 12 Pekanbaru. Data collection techniques through interviews, observation, and documentation. The informants in this study consisted of parties who had authority over the use of BOS funds, namely the BOS Treasurer at SMAN 12 Pekanbaru, the Head of the BOS Funds Division at the Riau Provincial Education Office, and the Head of the Program Planning Division at the Riau Provincial Education Office. Sources of data in this study are primary data and secondary data. Primary data was obtained from observations and interviews. Secondary data was obtained from journals, books, the internet, and mass media. The flow of analysis used by the researcher follows the interactive analysis model as expressed by Miles & Huberman in Sugiyono (2017), namely data collection, data reduction, data presentation, and conclusions.

## **RESULTS AND DISCUSSION**

This study describes the preconditions and obstacles to the success or failure of policy implementation. Some of the factors studied are presented in the field findings and the following explanation.

### **1. Communication**

Communication plays a significant role in the BOS funds policy implementation during the Covid-19 pandemic at SMAN 12 Pekanbaru. The importance of the communication factor is

because many stakeholders are involved, starting from local officials to implementers in schools. All of these stakeholders play a role in handling the distribution and use of BOS funds. This statement support by the results of interviews we conducted with the Secretary of the Riau Province Education Office stated the following:

“The agency itself has provided socialization to schools related to the distribution and use of BOS funds... The latest in 2020 is to provide socialization to schools, in this case, represented by the BOS treasurer of each school. In this activity, we have conveyed that for the preparation of RKAS the education office has provided an online RKAS format for schools to make it easier for the performance of treasurers and BOS operators to compile budget reports and budget drafts related to BOS funds. Well, in this activity that we are holding, the main goal is to increase understanding of the BOS treasurer for SMA and SMK in handling the financial reports of BOS funds and other information so that later there will be no more late distribution of BOS funds from the center because schools take too long to verify data through Dapodik or report RKAS to the education office. Thus the RKAS, RKJM, and school EJS can be completed quickly and on time and the disbursement of funds from the center to school accounts can be used properly. For more details regarding the BOS funds, I directed the program planning department, Mr. Indra Syarif”. (Ahyu Suhendra, Regional Secretary of Riau Province, November 5<sup>th</sup> 2020)

Based on the interview above, we understand that the Riau Provincial Education Office has regarding the distribution system and use of BOS funds by schools which aims to make school administration activities easier and pay attention to time efficiency. The education and training for BOS treasurers ensure that the verification process does not take too long and disrupt the distributing BOS funds processes from the central government. One of the latest activities is training on the allocation of BOS funds last year following the latest technical instructions during the Covid-19 pandemic. The following is a documentation of education and training conducted by the Riau Provincial Education Office.

Figure 1. BOS Treasurer Education and Training



Sumber: dokumentasi penelitian, 2020

Currently, the Riau Provincial Education Office has implemented the digitization of BOS to facilitate the dissemination of information. The school can find out information and online RKAS reporting as explained by the Head of the Program Planning Division of the Riau Province Education Office below:

“Now we have implemented what is called BOS digitization. So the use and distribution of BOS funds are attempted using an application. We use the application based on the recommendation of the Ministry of Education and Culture. We socialized to schools and they can already access information regarding the flow of use and distribution of the BOS funds through applications such as ARKAS, SIBOS, and SIPLAH. The mechanism for distributing and using BOS funds this year has changed. That is also related to the independent learning policy by the Ministry of Education and Culture which requires schools to be independent in managing the use of BOS funds so that schools must prepare and budget for themselves according to school needs. Since the pandemic, the Ministry of Education and Culture has made breakthroughs to support online learning activities. The Provincial Education Office has sought clear information from schools to avoid misinformation..” (Indra Syarif, Head of the Program Planning Board of the Riau Province Education Office, Februari 3<sup>rd</sup> 2021)

Communication in organizations is a complex and complex process. Therefore, implementation will run well if the implementers of the policy understand and know what they are going to carry out. They should understand clearly and accurately the intent and purpose of the policy. Many changes occurred during the pandemic, forcing schools to be more prepared and nimble in seeking new information and implementing the latest policies from the central government. The key to successful communication is that there is feedback from both parties and is sensitive to problems so that the latest information is carried out swiftly and no more schools or agencies are left behind. The results of the question and answer with the treasurer of BOS SMAN 12 Pekanbaru, obtained information:

“For the use of BOS funds in schools, the initial stage is to prepare RKAS in the BOS management team following the set budget. Schools follow the technical instructions set by the government by the use of BOS funds during the Covid-19 pandemic. Data collection and verification is the task of the school BOS team... Even though the leadership ordered to work from home (WFH), the BOS management team continued to work on completing BOS administration on the Ministry of Education and Culture's online server. We communicate through online media and limited face-to-face at schools while still adhering to health protocols.” (Sri Martini, Treasurer of BOS SMAN 12 Pekanbaru, Februari 9<sup>th</sup> 2021)

## **2. Resource**

Resources are the most significant part of policy implementation. Resources consist of several people who have the expertise and understand the duties and responsibilities of managing

BOS funds. On the other hand, unskilled resources will hinder the policy's implementation. The resources owned by the Riau Provincial Education Office, in this case, are included in the provincial level BOS management team as shown in the following interview:

“For staff in managing the BOS fund program, there is a team in the BOS secretariat consisting of the regular BOS team and the person in charge of data. I am the head of the BOS program implementation team and the head of the service as the person in charge. The tasks of each staff have been given under the competence of each individual.” (Ahyu Suhendra, Regional Secretary of Riau Province, November 5<sup>th</sup> 2020)

As per the latest technical guidelines, the BOS fund management consists of several interested parties. The BOS fund management team formed at SMAN 12 Pekanbaru was explained by the following informants:

“When it comes to BOS funds and the pandemic problem we are currently experiencing, the Ministry of Education and Culture has changed new technical guidelines. The parties who manage the BOS funds are the principal, the School Committee, and from the teacher council, I am appointed as the BOS treasurer, namely myself, and for representatives of students and parents, only the School Committee. The educational qualifications and staff experience are the same but there are no special requirements. They are capable of operating a computer because the task of an operator is to process data on a computer. They have a bachelor's degree. The principal and the teacher council produce a mutual agreement for the formation of the school BOS team. The treasurer has a great responsibility because he is directly involved in the management and reporting of BOS funds. The disbursement of BOS funds goes to school accounts. Then we follow the latest BOS technical instructions from the Ministry of Education and Culture due to the Covid-19 pandemic. The allocation of school funds is used for school management, evaluating learning activities, electricity subscriptions, purchasing/maintenance of learning multimedia tools, extracurricular activities, accepting new students, and library development. The school has revised the RKAS, but what we haven't used is buying equipment to prevent Covid-19. The revised RKAS submitted by the principal has been approved by the Head of Service and includes the purchase of teacher quotas and credits.” (Sri Martini, Treasurer of BOS SMAN 12 Pekanbaru, Februari 9<sup>th</sup> 2021)

From the results of the interviews above, the core BOS management team was selected based on the agreement of the principal and the teacher council. In addition, school BOS administrative staff must have qualifications in the field of computers because the processing of student data for Dapodik to the Ministry of Education and Culture uses computer equipment. Field findings show that SMAN 12 Pekanbaru has budgeted the revised RKAS funds due to the Covid-19 pandemic, but it has not been fully open and transparent. The school only said that if the school allocated the most BOS funds for school management and regarding the allocation of BOS funds for the sake of preventing Covid-19, it said the school had budgeted for the purchase of school-made hand sanitizers, hand washing stations, quota purchases, and credit for teachers. Meanwhile,

in Permendagri Number 19 of 2020 in Article 9 paragraph 2e, it says that the subscription is meant for purchasing credit, data packages, and paid online education services for students and educators in the context of implementing learning from home. From the interview results, the funding for power subscriptions and services is budgeted in the RKAS only for educators and there is no complex explanation from the school regarding this. Furthermore, the results of observations showed that the school had made a place for washing hands. The following is a picture of a place to wash hands in SMAN 12 Pekanbaru:

Figure 2. Handwashing Facilities at SMAN 12 Pekanbaru



Sumber: dokumentasi penelitian, 2020

The picture above is a handwash at SMAN 12 Pekanbaru and is located at the school entrance. For handwashing facilities and other hygiene support during the COVID-19 pandemic, WHO already has a standard in the form of a portable sink. However, schools still use makeshift handwashing stations. From the results of interviews, the researchers found that the school plans to replace the handwashing station if face-to-face learning is limited.

Another finding is that almost all elements of the school's BOS team are also subject teachers so that there are no human resources who specifically only manage BOS funds. Ideally,



the BOS treasurer is assisted by a deputy treasurer, and BOS staff should be outside the teaching profession. Furthermore, the element of parental involvement must be selected based on clear criteria. But there is no element of personal interest in it. Meanwhile, in digitizing BOS under the new policy of the Ministry of Education and Culture, training in the mastery of science and technology should be carried out so that data for students or educators are not found errors in data input.

### **3. Disposition**

One thing that is most influential in improving the efficiency of implementation is the character of the implementing officer. Implementing officers carry out policies by established provisions if they understand and agree with policy issues. However, if their views differ from those of decision-makers, the policy implementation process will be problematic. Three criteria must be considered, namely the awareness of the implementer, the attitude of acceptance or rejection, and the intensity of the response that has been made. The reality showed that the implementers understand the purpose of the program's objectives but fail to implement them only because they reject the policy objectives and deliberately avoid program implementation. Based on this explanation, the researcher observed that the implementers at SMAN 12 Pekanbaru tended to have a positive attitude or support the BOS fund policy implementation. So far, the BOS fund management team did not ignore, delayed their duty, or do other obstructive action.

### **4. Bureaucratic Structure**

Implementing policies requires an organization consisting of individuals whose duties are to run well. Individual implementation is regulated by Standard Operating Procedures (SOP). An organizational structure that is too long and too complex affects the policy's implementation. That supervision will not be optimal in carrying out policies. The BOS implementing organization consists of the Provincial management team and the school BOS team. Based on the results of the interview:

“Regarding the organizational structure in the BOS team of the education office itself, it is based on the governor's decree and if I'm not mistaken, this formation is under the directives of the Minister of Education and Culture Regulation Number 8 of 2020.” (Ahyu Suhendra, Regional Secretary of Riau Province, November 5<sup>th</sup> 2020)

Regarding the membership composition of the BOS team at the Riau Provincial Education Office, we conducted interviews with the BOS secretariat, obtaining the following information:

“Most of us at the BOS secretariat has the task of being in charge of school data. So we at the BOS secretariat, apart from dealing with the data entered by schools, also play a role in helping schools that have limitations to collect data independently. Some schools have difficulty accessing the online website of the Ministry of Education and Culture and incorrectly fill out the Dapodik and that will affect the process of disbursing BOS funds to schools. Furthermore, the BOS secretariat also assigns schools to provide reports on the use of BOS funds through the kemendikbud.go.id boss page, so schools have passed the process in the BOS fund disbursement mechanism and can use the funds following the provisions set by the Ministry of Education and Culture.”. (Zulhendri, BOS Secretariat Executive Staff, Februari 3<sup>rd</sup> 2021)

From the explanation above, it is clear that the education office that manages BOS funds is formed within the BOS Secretariat which has duties and responsibilities in helping schools deal with data and reporting on the use of BOS funds. In the latest technical guidelines for 2020, the Education Office only works behind the scenes. With a system of disbursing funds directly to school accounts, schools are required to independently input data into the Dapodik application provided by the Ministry of Education and Culture. The Education Office works to check whether the data is filled in. That ensures the data is valid and under the provisions. Then the office assigns schools to report BOS funds that have been used and used for any purpose and supervise schools in using the BOS fund budget. For the composition of the school BOS team, the following is the explanation of the BOS Treasurer at SMAN 12 Pekanbaru:

“For the school BOS team organization consisting of myself as the BOS treasurer, the principal as the person in charge, the school committee, one teacher, and student guardians in this case represented by the school committee. The BOS team is formed by the school principal who will work together later in terms of planning, reporting, and use of BOS funds. For the tasks of the school BOS team by the rules issued by the Ministry of Education and Culture such as dealing with filling in school data to Dapodik according to the actual situation, then being responsible for school data that has been entered into Dapodik, inputting the RKAS into the system provided by the Ministry of Education and Culture. and reporting the use of funds has also become the duty of the school. So far, the obstacles we have faced are when the Dapodik data was incomplete. The problem is an error in entering the school account number. In the school BOS team involved, they also act as subject teachers and this is the cause of our less than optimal performance in carrying out our duties in the school BOS team.” (Sri Martini, Treasurer of BOS SMAN 12 Pekanbaru, Februari 9<sup>th</sup> 2021)

From the explanation above, representatives of parents are represented by the school committee. According to Permendikbud Number 8 of 2020, representatives from the parent element should be chosen outside of the school committee by considering credibility. That ensures there is no political interest in it. However, at SMAN 12 Pekanbaru, the parent element was represented by the school committee and the researchers did not find a reason why this happened.

Furthermore, the school BOS team also acts as a subject teacher. That becomes the basis of the problem where sometimes the data input process becomes late and incomplete because there are main activities outside of taking care of the school's operational funding needs.

From this explanation, we come to our discussion of the obstacles in implementing the use of BOS funds during the Covid-19 pandemic at SMA Negeri 12 Pekanbaru. First, mastery of technology. The Ministry of Education and Culture has implemented a BOS digitization policy by creating a distribution scheme and inputting the use of the budget to reporting using an application provided by the Ministry of Education and Culture. Therefore, staff who deal with BOS are required to understand and understand how to operate a computer. However, the school still has problems entering data into the application. Second, regulations are rapidly changing. The regulations regarding BOS funds change every year and cause problems in implementation in schools. Sometimes the BOS implementation team in schools is confused by the latest policies from the center. In the era of the Covid-19 pandemic, the allocation of BOS funds has changed. The allocation of BOS funds has been partially diverted to support online learning from home and this has been regulated in Permendikbud Number 19 of 2020. The Education Office, which is the highest position at the provincial level, feels the same way. Policy changes occur too often and make the agency repeatedly have to carry out socialization and training. Third, reporting supervision. Another obstacle in implementing the use of BOS funds during the Covid-19 pandemic is reporting the allocation of funds. The schools are still late in reporting BOS funds although the agency has coordinated and monitored schools. In addition, schools use budget funds that are not following the initial draft in the RKAS.

## **CONCLUSION AND RECOMMENDATION**

The four indicators used by the researchers as the basis for the analysis describe the implementation of the use of BOS funds at SMAN 12 Pekanbaru during the Covid-19 pandemic. Based on the research results, the communication and resource indicators show that the efforts made by the school BOS team are still not optimal. The reason is that SMAN 12 Pekanbaru did not form an independent school BOS team. Furthermore, the use of BOS funds should be more clarified. The school should explain the BOS fund allocation are other than purchasing personal protective equipment. Since 2020, SMAN 12 Pekanbaru stage online learning or learning from home. But there is no clarity on BOS funds allocated to fulfill the kind of paid platform. The author suggests periodic reports of the BOS budget during the pandemic to make it more transparent. Schools should also make SOPs for the use of BOS funds in schools. The school needs an SOP for

they have written instructions. That guideline and provide clear directions for resources in managing school BOS funds.

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