

Evaluating School Operational Assistance Funds Implementation Policy in East Java Province

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Abstract

This study evaluates the implementation of School Operational Assistance Costs for Education (BOS) policy to increase school participation rates in elementary, secondary, and high school levels, both public and private, in East Java. This research is a systematic literature review that gathers existing data. The researchers surfed the largest web search engine for scholarly literature, Google Scholar, to collect the data. Five articles that represented the implementation of BOS Funds in East Java were selected as the data. To analyse the data, the researcher used Miles & Huberman's (1994) analysis steps, namely data reduction, data verification, and data display. The conclusion of the research results showed that the Education BOS program's budget allocation had been directed to improve the quality of learning. Almost most aspects of the implementation of Education BOS program have been implemented properly according to the Technical Guidelines BOS. The scope of financing, which is included in the allocation of the use of BOS for Education Administration and School Operational Assistance, is sufficient to support the implementation of the free school policy. However, the unit cost per student indeed needs to be re-evaluated by giving affirmations or special treatment, especially on the aspect of accessibility, for poor private schools and schools with very few students or schools that are geographically remote and isolated in rural areas to be given an additional unit size cost per student.

Abstrak

Kajian ini untuk mengevaluasi implementasi kebijakan dana Bantuan Operasional Sekolah (BOS) dalam meningkatkan angka partisipasi sekolah di tingkat SD, SMP, dan SMA baik negeri maupun swasta di Jawa Timur. Penelitian ini merupakan studi literatur sistematis yang mengumpulkan literatur yang ada sebagai data. Untuk mengumpulkan data, para peneliti menjelajahi mesin pencari web terbesar untuk literatur ilmiah, Google Cendekia. Lima artikel yang mewakili pelaksanaan Dana BOS di Jawa Timur dipilih sebagai data. Untuk menganalisis data, peneliti menggunakan langkah-langkah analisis Miles & Huberman (1994), yaitu reduksi data, verifikasi data, dan display data. Kesimpulan hasil penelitian menunjukkan bahwa alokasi anggaran program BOS Pendidikan telah diarahkan untuk meningkatkan kualitas pembelajaran, hampir sebagian besar aspek pelaksanaan program BOS Pendidikan telah dilaksanakan dengan baik sesuai dengan Petunjuk Teknis BOS. Cakupan pembiayaan yang termasuk dalam alokasi penggunaan BOS Administrasi Pendidikan bersama dengan Bantuan Operasional Sekolah sebenarnya cukup memadai sehingga dapat mendukung pelaksanaan kebijakan sekolah gratis. Namun, memang benar bahwa unit cost per siswa perlu dievaluasi

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kembali dengan memberikan penegasan atau perlakuan khusus, terutama pada aspek aksesibilitas, untuk sekolah swasta miskin dan sekolah dengan siswa sangat sedikit atau sekolah yang secara geografis terpencil dan/atau terisolasi di daerah pedesaan untuk diberikan tambahan biaya satuan ukuran per siswa.

INTRODUCTION

The National Education System in Law Number 20 of 2003 states that the Central Government and Regional Governments are obliged to provide services and facilities and ensure the implementation of quality education for every citizen without discrimination. One of the roles of the State in this regard is to provide or reduce the cost of education in Indonesia (Rosser & Joshi, 2013). Government Regulation No. 32 of 2013 concerning Amendments to Government Regulation No. 19 of 2005 concerning National Education Standards (SNP) explains that in general, the cost of education consists of three costs, namely investment costs, operational costs, and personal costs. The education costs referred to according to the National Education Standards (SNP), including investment costs, which are costs that include the cost of providing infrastructure and developing human resources or permanent working capital, then operational costs, which are costs that include salaries of teachers and education staff, while the costs of education is an educational cost that must be incurred by students to be able to follow the learning process regularly and continuously.

The purpose of the funds' program is to assist in funding the operational costs of schools, both personnel and non-personnel, to ease the burden of school operational costs for students in schools run by the local government or by the community (Haji et al., 2020). In other words, the BOS is a subsidy or substitute for SPP which is intended for high school/vocational high school students and special education and special education services, both public and private, known as the program for BOS for Educational Administration (Tistas). This program departs from the problem that many children still do not continue school and or drop out of school because of the cost of education.

At the time this research report was prepared for 2021, the operational support costs for the implementation of stage one education, namely for the first three month period January-March of the 2020/2021 academic year, had been disbursed Rp 35,266,161,014 for 790 high school institutions/vocational secondary schools and state PKPLK. in East Java. In contrast to the implementation in the previous year in 2021, the disbursement was carried out at the beginning of the quarter because, by looking at the problems in previous years, the disbursement of BOS funds at the end of the quarter made it difficult for schools to manage their operational costs, this policy is the result of an evaluation carried out East Java Provincial Education Office.

The first year of the BOS fund program in East Java Province will be in 2019/2020. As a result, the BOS fund program will enter its third year in 2021. According to several studies of BOS implementation, program funds are used for the BOS at a disproportionately high rate, which clashes with the financing of School Operational Assistance. Because the funds for BOS funds will be used by schools for school operations, especially additional income for teachers so that tuition fees do not bear the operational burden, many private schools have found it financially difficult, especially in the current Covid-19 pandemic conditions, which have made many private schools financially difficult (Herman et al., 2021). Not many schools are able to cover their own demands without borrowing money from other organizations first. Many of the pupils that attend this (private) school are from low-income backgrounds and have been forced to drop out of school in the past.

Previous studies were found in some different contexts in Indonesia talking about the BOS policy (see Handoko et al., 2020; Yesrahmatulah et al., 2021). However, the studies did not inform the evaluation of the program implementation. Thus, a study concerning the program evaluation is needed to see if BOS has increased the education participation rate. Moreover, it is also maximized by driving and inhibiting factors for the implementation of the policy for the BOS as well as how the policy strategy for the BOS is better. The success of the policy for operational support costs for the implementation of education is, of course, influenced by the effectiveness of the policy implementation the participation of all stakeholders in its implementation (Sinambela, 2016). Due

to poor planning systems. Many government programs fail and are implemented in a hurry. To see the phenomena, this study is conducted. Hopefully, this study can give benefit both educators and practitioners.

METHODS

This research implemented a systematic literature review that analyzed the collected papers investigating the implementation of School Operational Assistance Funds at some schools in East Java. The beginning, the researcher searched the data from the most extensive literature database, Google Scholar, with several keywords, such as school operational assistance funds, government funds, BOS in East Java, BOS policy in East Java schools, BOS management in East Java province, etc. The search was done in many layers, from page one to twenty. From the search, five studies were considered representative to describe the situation of BOS implementation at some schools in East Java. Some regencies in East Java were involved in the findings, namely Mojokerto and Pamekasan. Miles & Huberman's (1994) qualitative analysis framework was utilized to analyse the data.

FINDINGS AND DISCUSSION

Table 1. Description of the data gathered

Writer's name	Year	Description
Hasono	2016	Good BOS management will create the advantages of madrasa education programs. It will emerge the advantages and superiority of madrasas in managing human resources, financial resources, infrastructure, teaching and learning activities and outputs or graduates who have high competitiveness and are of very high quality when compared to schools or other schools. In other madrasas, in the end, madrasas are no longer underestimated but are truly bonafide quality educational institutions that have an attractiveness that fascinates all parties.
Herliana	2018	The accounting information system is operational, particularly the income system, cash receipts, and cash outlay. Although the flowchart design has not yet been developed in the accounting information system, this can be observed in the organizational structure that is based on the school's features, sufficient and well-designed documents, an internal control system, and sufficient reports.
Halik et al.	2018	The implementation of the BOS funds for the East Dempo Islamic High School, distribution of funds every quarter, withdrawal of funds by the treasurer and head schools, the use of funds for non-personal school operational activities, expenditure is carried out by the goods/services shopping team, bookkeeping is carried out by the treasurer based on evidence; supervision is carried out internally and external; reporting of funds is carried out every semester.
Rismanda & Subandoro	2021	School Operational Assistance (BOS) at Randegan Islamic Junior High School, DawarBlandong District, is managed synchronously using the procedures contained in the BOS manual which includes elements of planning, application, supervision and assessment, and reporting of BOS funds.
Moerni	2021	Management of BOS funds in MI has been carried out effectively and 4 factors influence the effectiveness of management of BOS funds, namely planning, allocation, distribution, and reporting-responsibility.

Evaluation of Program Implementation of BOS

Evaluation is a form of supervision of programs or policies, starting from planning to the implementation stage so that they can find out whether they have met the goals set in accordance

with the indicators of success or not. Program evaluation is a tool used to improve program management and benefits. The evaluation is expected to measure the objectives of a program. Evaluation is essentially a way to assess the success of a program that has been implemented (Arikunto 2010). Program evaluation is a step for supervision by first collecting data and then conducting analysis. Thus, regular evaluation of the implementation of the BOS fund program is important and strategic to determine the level of implementation and determine alternative problem-solving programs for the next stage. Most of the schools studied showed that the preparation of the School Budget Activity Plan (RKAS) was also in accordance with the technical guidelines for the BOS fund program and had involved all stakeholders, including teachers, treasurers, school principals and committees (Anggraini, 2021). RKAS is made at the beginning of each fiscal year, namely in January. So that the school program has been well planned, where the RKAS is used as a standard in the operational activities of the BOS fund program for the Implementation of Education in schools that are the research locus.

In terms of accountability and transparency in the use of funds for the BOS program, the results of the study show that all elements of the school have been involved in the use of Funds for the BOS, although there are still shortcomings in the supervision of the program, while the reporting process and the use of funds for the Operational Assistance for the Implementation of Education have been able to said to be transparent and accountable because it is processed and reported through e-budgeting (Hadiyanto & Wiyono, 2019).

Socialization: BOS is Implemented with Adequate Socialization

Until now, many people do not understand the program for the BOS program, so the socialization of this program is because not many people know about that (Rokhadiyah, 2020). Implementation of this Education. According to the researcher's view, by looking at the problems faced in the field, the socialization of the BOS Program must cover at least three things, namely reporting methods, calculating taxes, and using funds for the BOS itself. By understanding the urgency of these three things, the community is expected to supervise and monitor the distribution and use of BOS funds. In addition to conducting outreach to community leaders, it is also important for the provincial government to support the policy of the BOS funds, especially the East Java Provincial Education Office and the Branches of the Education Office in their respective working areas to intensively provide technical guidance (bintek) regarding Operational Assistance Costs. The implementation of education to schools in the context of the policy for the Operational Support Costs for the Implementation of Education, every school must be represented by at least three parties, namely the principal, treasurer, and school committee.

Regarding the scope of financing that can be carried out with the Fund for Operational Assistance for the Implementation of Education, the researcher is of the opinion that all school operational activities have actually been included in the allocation of the use of the Operational Assistance for the Implementation of Education so that it can support the implementation of the free school policy. However, the unit cost per student indeed needs to be re-evaluated by giving affirmations or special treatment, especially on the aspect of accessibility, for poor private schools and schools with very few students or schools that are geographically remote and/or isolated in rural areas to be given an additional unit size cost per student.

In relation to the problems of implementing free schools, it will ignore the quality of education where it is feared that some schools will sacrifice student development activities such as extra-curricular activities and others, this does not need to be worried about because student development activities are already included in the allocation of the use of Operational Assistance Costs. Education where these points have been included in the 12 points of operational financing for Operational Assistance Costs for Education that must be met. It is just that the school often misinterprets the 12 points of school operational financing in the Operational Assistance Cost of Schools. Due to certain limitations, some schools often prioritize certain points that are even more

urgent, especially providing additional income or honorarium for educators, thus ignoring the fulfilment of these 12 points. This sometimes results in other operational costs, such as extra-curricular activities being neglected. Therefore, the socialization and guidance on how to manage the BOS funds are mainly about the priority of fulfilling each point in the BOS funds program so that the allocation and allocation of the BOS funds is more optimal.

Dropout Risk Targeting: Design of Appropriate Dropout Targeting

In order to improve the usability and efficiency of the BOS funds program in accordance with the program's objectives, namely to increase the education participation rate, it is necessary to design an appropriate dropout rate targeting policy. The high dropout rate has a negative impact in the academic field and economically and socially (Rokhadiyati, 2020). It should be understood that the educational policy framework between rural and urban areas is important to understand the complexity of educational problems because apart from individual factors such as individual and household conditions that affect the dropout rate, contextual factors related to the condition of the area where the individual lives also have a significant influence (Asmara and Sukadana, 2016).

Education policies should make a distinction between rural and urban areas. There are several reasons for this to happen. Among them are households in rural areas that tend to be poorer, schools that are more difficult to access, less educated household members, and pressure on children to work to help larger families (Sudarwati 2009). Families with low economic levels often tend to sacrifice their children to work to increase family income, so school-age children will drop out of school to work and help the family economy (Hunt 2008). On the other hand, if the head of the household works, they will tend to do not to involve their children to help meet the family's economic needs and try to keep their children in school. Therefore, based on research conducted by Hellyan (2007), it is concluded that the household business affects children's school participation. More children who drop out of school come from families with household heads who work in agriculture compared to those who work in non-agricultural sectors.

With these considerations, the East Java Provincial Government must continue to evaluate the amount of unit cost per student. The BOS funds program implementation is in accordance with school needs, or there may be special treatment for poor private schools and schools with very few students or schools with very few students. Geographically remote and/or isolated in rural areas to be given an additional unit fee per student, including reviewing the 3-month disbursement policy for private schools whether it needs to be changed to monthly so that the circulation of money in schools is smoother. It is also necessary to provide a standard for the BOS funds, especially to teachers/honorary employees, so their welfare level and their productivity will also be better.

Effective Use of BOS Funds

The results of the study indicate that the obstacles that arise in the implementation of the BOS funds Program are not difficult to overcome by the school, regarding the needs of schools that the Fund has not covered for the BOS, the school, in this case, must be clever in managing every need by grouping into priority needs scale first, especially for additional income for educators, because it is impossible for the economic needs of the families of these educators to be delayed. Regarding the problem of late disbursement of BOS funds, usually, the Principal or Treasurer of BOS funds program takes a borrowing policy first, and some of them use personal funds while waiting for the disbursement of the BOS Funds. This is intended so that school operations and the learning process continue

Furthermore, the study's conclusion shows that the management of the BOS program for the Implementation of Education is effective and in accordance with the financing listed in the 12 (twelve) financing components of the Technical Guidelines (Putri, 2015). The school has also not found its use, namely the 10 (ten) components of the prohibition on financing the Operational Assistance Costs for Schools. This statement can be proven from the preparation, implementation,

and evaluation carried out by the school towards the implementation of this BOS funds program. Although the use of BOS funds for almost all schools, both public and private schools studied, is mostly used for additional income for teachers and education personnel such as Non-Permanent Teachers (GTT) and Non-Permanent Employees (PTT), the overall purpose of the BOS funds program, which is to help and ease the burden on the community in financing educational operations, has been achieved.

Then in improving the quality of schools, especially in private schools studied, they can maintain, and some schools even increase the accreditation status obtained, some schools also show an increase in the number of students, students who have missed classes have decreased, and the dropout rate also shows a declining trend. In addition, the increase in achievements made by students for several schools also showed an increase after the existence of this School Operational Assistance Funds program, such as winning competitions both at the Regency/City Provincial level and even at the National level. Thus the Fund for the BOS for the Implementation of Education can be said to be able to improve students' learning enthusiasm and the quality of education as well as being able to provide enthusiasm and encouragement to schools and students to achieve even better.

Furthermore, by the quotation in the discussion above, it can be concluded that the implementation of the BOS funds program is quite good in terms of effectiveness. In addition, the funds for the BOS provided can help and support teaching and learning activities in schools. Although for some notes, it still needs to be improved, especially in the aspect of socialization and programs for routine mentoring activities to all school stakeholders. So that educational services will be even better.

Sustainability: Potential Issues for BOS Funds Program

So that the role and impact of the BOS funds program for the Implementation of Education can be felt the benefits or at least last and even better in the future so that the Education Participation Rate and the increase in the quality of Human Resources of the population in East Java in the future can be improved. Therefore, the sustainability of this BOS funds program must be maintained. Moreover, during the prolonged outbreak of the Covid-19 pandemic, as it is today, it disrupts the community's economic activities, which has an impact on the decline in regional original income.

This condition has made the East Java Provincial Budget repeatedly refocused to deal with the Covid-19 pandemic. For 2021, funds for the BOS funds program for the Implementation of High School Education, Vocational High Schools, state SLBs are only allocated for 6 months, while for private schools for 5 months, this condition certainly cannot support optimally to help the school operational costs that have been prepared. In the 12-month RKAS, this condition raises concerns about the sustainability of paying the salaries of contract teachers in schools. Based on these problems, the benefits of the BOS funds program so far are still felt to be ineffective in increasing the number of education participation. However, there are many other factors that influence the education participation rate. During the research period, it was not found that children dropped out of school due to lack of funds, according to statements from the school and to students' parents regarding this problem more because students had early marriages and miscommunication so it cannot be concluded whether the impact of BOS funds program on dropout rates still cannot be concluded.

The study results show that household education spending at the high school/vocational secondary school level tends to decrease, so it can provide evidence that the BOS funds program can reduce spending for at least some household groups from the poor. This finding temporarily supports the perception that the BOS funds program reduces the household costs of students' parents (Adiatma, 2016). Due to the relatively small unit costs, BOS funds programs may have only a limited impact on the costs borne by households, as other sources of school financing are also reduced when the BOS funds programs are introduced. Some local governments may have reduced financial assistance to schools because of the BOS funds program. For example, the local government of

Bojonegoro district stopped the Special Education Alkasi Fund (DAK), which was realized in the form of educational scholarships worth IDR 2 million per year for high school students. Unfortunately, researchers do not have sufficient detailed information available about funding for schools.

However, the study results obtaining information on the number of teachers hired directly by schools before and after the introduction of the BOS funds program is important evidence of how the overall school funding situation has changed honorary teachers appointed by schools after the introduction of the BOS funds program. This indicates that schools have more resources to spend after the BOS funds programs are launched. They are allocating part of these resources to hiring additional teachers where previously they were more understaffed (Sariwulan et al., 2019). Many parties are concerned, especially from schools, whether the Program for BOS funds program will continue after the leadership of the current East Java Governor Khofifah Indar Parawansa and Deputy Governor Emil Dardak emerged. Because the BOS funds programs are social assistance and only have a regulatory basis, namely the East Java Governor Regulation Number 134 of 2018 concerning Procedures for Budgeting, Implementation and Administration, Reporting and Accountability as well as Monitoring and Evaluation of Grants and Social Assistance; and the second is East Java Governor Regulation Number 69 of 2019 concerning BOS funds program for the Implementation of Education in High Schools, Vocational High Schools, and Special Public and Private Schools in East Java Province.

With such a legal position, the sustainability of the BOS funds program is highly dependent on the Governor's policy. So that the BOS funds program is different from other supporting assistance which cannot be given regularly every year because it is very dependent on the governor's decree (Shaturaev, 2021). Many parties, especially schools and parents of students, have high hopes for this BOS funds program, because so far the programs have been very supportive of the development of school education, especially regarding performance improvement, additional income for educational staff, increased learning capacity and so on which is routine every year, so that in the future a higher legal umbrella is needed and binds the next Governors to continue to carry out this BOS Funds Cost program.

CONCLUSION

The East Java Provincial Government's policy in providing the quality of free education is realized through the BOS Funds in several regencies, but it has not provided maximum benefits because the unit cost per student per month is still very low. As a result, it has not been able to cover all school operational costs. Although voluntary, there are still some school fees that the parents of students still bear. However, the overall implementation of the BOS Funds Program at the research sites has helped and eased the burden of school fees for both schools and parents. The researcher realizes that there are still many limitations in this study, especially concerning the methodology, and there are many other factors that must be explored more deeply, especially those that are thought to affect the level of education participation, for example, gender, school quality, teacher and teaching quality, schools public and private, curriculum, the impact of other social assistance and so on. Future research can increase the number of research locations with more diverse characteristics so that the results obtained are better and more representative. Further researchers can also re-examine the principles of good financial governance, namely by re-exploring the indicators to measure each variable or adding variables that determine the success of the BOS Funds Program.

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