

Supervision of the Use of School Operational Assistance (BOS) Funds in State Special Schools (SLB) in South Jakarta City, DKI Jakarta Province

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Article Information

Article History

Received, July 6, 2025

Revised, August 15, 2025

Accepted, August 16, 2025

Published, August 17, 2025

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ABSTRACT

The purpose of this study is to analyze the implementation of BOS fund management supervision at SLB Negeri in South Jakarta Administrative City, identify factors that influence the implementation of BOS fund management supervision at SLB Negeri in South Jakarta Administrative City and find out the strategy for BOS fund management supervision at SLB Negeri in South Jakarta Administrative City. The method used in this study is a qualitative research method. The data analysis techniques used in this study are data collection, data reduction, data presentation, and drawing conclusions. The results of this study are that BOS fund supervision at SLB DKI Jakarta Province has been carried out systematically through standard stages, evaluation, comparison, and correction based on the latest regulations and digital reporting. Supervision is supported by education and transparency, but is constrained by the limited number of supervisors, time constraints, and competency gaps. The supervision strategy is carried out through a coaching and sanction approach. In general, supervision has been running well but it needs strengthening of human resources, coordination, and optimization of technology to be more effective and have a maximum impact on improving the quality of special education.

Keywords: BOS Fund Supervision, Special Needs School (SLB), Supervision Strategy.

1. INTRODUCTION

Education is a basic human right of every citizen guaranteed in the constitution, as mandated in the 1945 Constitution. The government has an absolute responsibility to provide education that can improve the quality of life and ensure equal access to education for all Indonesian people. The mandate of Article 31 of the 1945 Constitution emphasizes that every citizen has the right to education, and the government is obliged to provide free basic education. To support this obligation, various policies and programs have been designed, one of which is the School Operational Assistance (BOS) program which was launched in 2005. The BOS program aims to help finance non-personnel operations in schools, so that it can improve access and quality of basic education for all levels of society, including students with special needs in Special Schools (SLB).

The BOS program has become an important pillar in the implementation of national education. In the Regulation of the Minister of Education and Culture Number 6 of 2021, BOS funds are intended to finance school operational needs, with management that prioritizes the principles of flexibility, effectiveness, efficiency, accountability, and transparency. In practice, the management of BOS funds must be able to adjust to the specific needs of each school, including SLBs that serve students with special needs. Proper management is crucial considering that SLBs require an allocation of funds that are adjusted to different learning needs than public schools.

Special Schools as special educational institutions have their own complexities in managing BOS funds. The distribution of BOS funds which is currently carried out directly from the Ministry of Finance to school accounts requires professional and accountable management capabilities from each educational unit. The budget planning mechanism in schools starts from the preparation of the Medium-Term Work Plan, Annual Work Plan, evaluation of the previous year's program, to input into the e-RKAS system. The e-RKAS system which was developed to facilitate electronic-based budget planning and management is expected to be able to increase transparency and accountability of school finances. However, in its implementation, there are still several technical obstacles such as the mismatch between component prices in the application and actual market prices which make it difficult for schools to prepare a realistic budget.

The management of BOS funds in SLB is inseparable from various administrative challenges, including in the planning, implementation, and reporting processes. One of the problems that often occurs is the suboptimal supervision, both internal and external, of the management of BOS funds in schools. Supervision, which should be an important instrument to ensure the use of funds according to provisions, often only focuses on administrative aspects and has not touched on the substance of the use of funds as a whole. In fact, supervision carried out by the Education Office often does not have a standard Standard Operating Procedure (SOP), so that supervision does not run effectively and efficiently.

The Audit Board of Indonesia (BPK) report for more than a decade has noted that there are still various problems in the management of BOS funds, both related to inappropriate budget use, weak accountability, and inadequate internal supervision. From 2008 to 2021, BPK has issued 158 recommendations addressed to the DKI Jakarta Provincial Education Office, with the value of findings reaching more than eight billion rupiah, some of which have not been resolved. This shows that there are gaps that need to be fixed in the supervision and management system of BOS funds in schools, including SLB.

Based on data released in the Decree of the Minister of Education and Culture Number 3/P/2023, each student at SLB in DKI Jakarta Province receives BOS funds with a nominal value ranging from IDR 3,770,000 to IDR 4,380,000 per year. In DKI Jakarta, there are 13 State SLBs spread across all administrative cities, except for the Seribu Islands, with a total of 2,591 students. The highest BOS fund receipt data was recorded in the South Jakarta area, reaching more than three billion rupiah. Five State SLBs in South Jakarta, namely SLB-A Pembina National Level, SLBN 01 Jakarta, SLBN 02 Jakarta, SLBN 11 Jakarta, and SLBN 12 Jakarta, received significant amounts of BOS funds.

The high flow of BOS funds managed by schools certainly increases the risk of irregularities in financial management. Although the DKI Jakarta Provincial Government has issued guidelines for managing budgets, finances, and assets of educational units, and has carried out periodic monitoring, in fact the supervision carried out is still administrative in nature and has not fully touched on the substantive aspects of fund use. BPK findings also show that weak supervision opens up opportunities for misuse of funds

by certain individuals at the school level, such as school operators, treasurers, and even principals.

In addition, the issue of human resource competency in managing BOS funds is also a challenge that needs attention. Many BOS fund managers in schools, especially at the PAUD, SD, and SLB levels, do not have adequate financial backgrounds, considering that most schools do not have structural positions specifically handling administration. This situation encourages the need to increase the capacity of BOS fund managers so that they are able to carry out planning, implementation, and accountability functions properly.

The implementation of preventive and systematic supervision is an urgent need so that potential deviations can be minimized from the planning stage to reporting. An integrated supervision system, based on clear SOPs, and the involvement of various stakeholders such as teachers, school committees, and the community are important keys to realizing transparent and accountable BOS fund management in the SLB environment.

Based on the background of the problem, this study aims to analyze how the implementation of supervision of BOS fund management in SLB Negeri, South Jakarta Administrative City. This study also seeks to identify factors that influence the effectiveness of supervision and formulate appropriate strategies to improve the quality of BOS fund supervision in the SLB environment. By focusing on effective supervision, it is hoped that the results of this study can contribute to improving the BOS fund supervision system, so as to improve financial accountability and the quality of educational services for students with special needs.

2. LITERATURE REVIEW

a. Supervision

Supervision of the government, according to SF Marbun (2013), can be studied from various perspectives. First, seen from the position of the institution carrying out supervision, supervision is divided into internal and external. Internal supervision is carried out by units within the government structure itself, while external supervision is carried out by institutions outside the government. Second, in terms of the time of implementation, supervision can be preventive, namely supervision carried out before an action is carried out to prevent errors from occurring. Conversely, repressive supervision is carried out after a decision or action is implemented, with the aim of providing corrections to errors that may occur. Third, in terms of its nature, supervision is divided into supervision based on legal compliance (*rechtmatigheid*), which assesses the conformity of government actions with legal regulations, and supervision based on efficiency (*doelmatigheid*), which focuses on the extent of the benefits or advantages of the action.

According to Robert J. Mockler (1972), management supervision is a systematic effort aimed at setting implementation standards, designing feedback information systems, comparing actual activity implementation with predetermined standards, identifying and measuring deviations, and finally taking the necessary corrective measures so that organizational resources can be utilized effectively and efficiently in achieving goals. Weihrich and Koontz (2008) stated that supervision is the process of measuring and improving activities carried out by subordinates so that their implementation is in accordance with the established plan. They emphasize that supervision aims to assess performance based on targets and plans that have been made and identify deviations that occur to be corrected immediately, so that the achievement of organizational goals can be guaranteed. Although planning must precede supervision, planning itself will not work without effective supervision.

George R. Terry (2005) explains that supervision is a process to determine the achievements that have been obtained, assess performance, and if necessary, take

corrective action so that the performance produced is in accordance with the established plan. Stoner and Freeman (1996) place supervision as one of the four main functions in management, namely planning, organizing, implementing, and supervising. They emphasize that without supervision, the other three management functions cannot run effectively and efficiently. Swastha in Al-Amin (2006) views supervision as a process that involves assessing, comparing, and correcting the results of the audited work. This process is technical and can be applied to various objects of supervision such as cash flow, administrative procedures, main tasks of the organization, and product quality.

Lubis in Al-Amin (2006) explains that supervision must go through at least four stages, namely setting standards, measuring results, comparing results with standards, and correcting deviations found. Setting standards is an important initial step as a reference for evaluation. Furthermore, performance results must be measured verbally or in writing, then compared with previously set standards. This comparison aims to assess the suitability between actual results and planned standards. If there is a difference, corrective action needs to be taken. The sooner corrective action is taken, the more effective the supervision is in preventing or overcoming deviations that occur.

b. Management

Management theory is an important basis for understanding and improving organizational effectiveness, especially in the supervision of School Operational Assistance Funds (BOS) at Special Schools (SLB) in South Jakarta. Classical management theories such as Scientific Management introduced by Taylor in the early 20th century, emphasize the importance of efficiency and standardization in the use of resources. The application of this theory in the supervision of BOS Funds can help optimize fund allocation through cost-benefit analysis and the application of standard procedures. Along with its development, management theory has become an important foothold in modern managerial practice. Management is no longer only considered as a practical activity, but also as a discipline that provides a systematic framework in designing, managing, and directing organizations to achieve goals effectively and efficiently. Management theory also provides an understanding of the relationship between variables in the organization, thereby reducing the trial and error approach and increasing work efficiency (Hasibuan, 2008).

Management is generally understood as a combination of science and art in managing human and non-human resources optimally. According to Winda Sari, management involves a series of processes that include situation analysis, understanding human resources, and integrated implementation strategies. Solihin added that all stages in the organization such as planning, organizing, implementing, supervising, and evaluating are important parts of management that aim to optimize the resources owned. Effendi views that the need for management arises from the responsibility of the state in regulating social life and providing public services, although managerial practices have been applied since ancient times such as in Egyptian civilization. Hasibuan said that management is needed in all sectors, both families, schools, cooperatives, social institutions, and government, which shows the importance of management not only in business but also in social life.

As a science, management is built through systematic processes such as observation and experimentation, but management is also considered an art because it requires good interpersonal skills (Hasibuan, 2008). Several figures provide views on management. Schein views management as a profession that requires decision making based on general principles and work standards that must be met (Hasibuan, 2008). Terry defines management as the process of directing a group of people to achieve goals, starting from

planning, implementation, to evaluation of work results (Hasibuan, 2008). Meanwhile, Gulick argues that management is a field of science that systematically studies the reasons and ways in which humans work together to achieve common goals that are beneficial (Handoko, 2009).

Management is needed by all parties, including individuals, social organizations, businesses, and government institutions. Without good management, achieving organizational goals will be difficult to achieve. Therefore, management is seen as a strategic framework that is able to balance employee needs and stakeholder expectations (Effendi, 2014). The goals of each organization are a reference for all management activities that are interconnected and affect work results. The success of an organization is highly dependent on the manager's ability to organize cooperation and activities so that they run in a coordinated manner.

Fayol's Administrative Theory, which emerged in 1916, emphasized five management functions: planning, organizing, leading, coordinating, and controlling. These functions are very important in the management of BOS Funds, such as in budget planning and school financial supervision. The Human Relations Approach, which developed from the Hawthorne experiments in the 1920s and 1930s, showed that employee satisfaction and motivation can increase productivity. In BOS Fund supervision, involving staff in decision making can increase their effectiveness and sense of responsibility.

Furthermore, Behavioral Theory such as the Likert management system that developed in the 1960s encouraged the implementation of a participatory management style by involving staff in designing and monitoring the use of BOS funds. Maslow's Hierarchy of Needs also provides an understanding that improving staff performance must be tailored to their needs. Contingency Theory that developed in the 1960s and 1970s emphasized that management strategies must be tailored to the characteristics and needs of each organization. In the context of SLB, BOS fund management needs to be adjusted to the specific conditions of each school, such as the number of students and types of special needs. System Theory that emerged in the 1950s and 1960s views organizations as open systems that interact with the external environment. In supervising BOS Funds, good coordination is needed between schools and the government, community, and donors.

Total Quality Management (TQM) which began to be known in the 1980s emphasized the importance of continuous improvement and a focus on beneficiaries. In the context of BOS, the implementation of TQM aims to improve the fund allocation process so that its impact is maximized for students. New Public Management (NPM) which developed in the 1980s and 1990s emphasized the application of private sector practices in public management, such as transparency and accountability in the management of BOS funds, although bureaucratic obstacles remain a challenge.

Transformational leadership theory that developed in the 20th century pays attention to the importance of inspiration and motivation in achieving common goals. In the supervision of BOS Funds, leadership that encourages commitment and transparency is essential. In addition, a strong organizational culture can also increase staff accountability and dedication in managing BOS funds. By integrating various management theories that have developed since the early 20th century to the modern era, supervision of BOS funds at SLB South Jakarta can be carried out effectively and strategically. The integration of these theories is expected to provide solutions to the challenges faced and improve the quality of education for students with special needs.

c. Financial Management

In supervising the use of BOS funds at SLB Negeri South Jakarta, financial management theory is an important foundation for understanding the principles of

allocation and utilization of funds efficiently, effectively, and accountably. Jirwanto (2024) explains that financial management is a series of activities carried out by an organization or institution in planning, using, and managing financial resources optimally to achieve maximum results. The main emphasis is on the use of funds in a targeted and outcome-based manner, in line with the main objective of the BOS program, namely improving the quality of educational services.

On the other hand, financial management can also be viewed as the science and art of analyzing and managing funds in order to provide optimal benefits for the organization (Husnan, 2015). In the context of SLB, this means that the management of BOS funds must be directed to support concrete educational activities, such as the provision of learning facilities, increasing the capacity of educators, and improving the welfare of students with special needs. Suad Husnan (2015:2) states that financial management includes the entire financial management process involving all activities of receiving and spending funds. For SLB Negeri, this includes the entire cycle of using BOS funds—from planning, disbursement, use, to reporting and evaluation—all of which must be managed transparently and responsibly.

Bambang Riyanto (2011) added that an important aspect in financial management is how to obtain funds at the most efficient cost and with favorable terms, and ensure that they are used effectively. In its implementation, this means that educational units must strive to utilize BOS funds carefully and efficiently, avoid waste, and prioritize spending that is oriented towards learning outcomes. According to James C. Van Horne (2005), financial management includes all decisions and activities related to the acquisition, funding, and management of organizational assets. For schools such as SLB Negeri, this means that every use of funds must be directed to support strategic improvements in educational services—for example, to improve infrastructure, teacher training, or student support services.

Furthermore, Weston and Copeland (1992) emphasized that the scope of financial management includes three main decisions: investment decisions, funding decisions, and dividend distribution decisions. In the context of education, this concept can be transformed into decisions in allocating BOS funds to priority programs, such as learning quality improvement activities, as well as controlling and evaluating the results of their implementation. Overall, the various expert opinions above provide a strong theoretical framework for understanding the importance of monitoring the management of BOS funds in SLB. A comprehensive financial management approach allows schools to not only manage funds technically, but also ensure transparency, efficiency, and accountability in every process, so that funds really have an impact on improving the quality of education.

d. State Finance

According to Geodhart in Tjandra (2006), state finance can be understood as a collection of regulations and laws that are set periodically—which give the government the authority to carry out expenditures or spending within a certain time period. In addition, this law also regulates the instruments or sources of financing needed to finance all of these expenditures. Geodhart in Tjandra (2006) also identified several important elements in state finance, including: Periodic, Role of Government, Authority in Budget Implementation, Spending authority, and Financing authority: Authority to explore and determine the sources of funding needed to cover all planned expenditures. Form of State Budget: The state budget is stated in the form of a Law (UU), which guarantees the legality and legitimacy of the budgeting process and implementation of state finances. This law is the legal basis that regulates all aspects of state finances, from expenditures, revenues, to

financing mechanisms. Furthermore, John F. Due in Tjandra (2006) defines the state financial budget as a financial plan that is set for a certain time period.

John F. Due also equates the concept of state finance with the state budget. Judging from the position of the state budget in the organization of the state, this is understandable, but when associated with the APBN, Muchsan clarifies that the state budget acts as a driving tool to implement plans and activities included in state finance. In other words, the budget becomes a vital instrument that directs and ensures the realization of predetermined goals.

A similar opinion was expressed by Handayani (1982:176) that a budget is a plan, which is an estimate of what will be done in the future. Each budget describes various specific facts about what is planned to be done by the organization that prepares the budget in a specified time period.

In addition, Atmaja (1986) defines the state budget as an estimate or calculation of the amount of expenditure or spending to be spent by the state through the State Budget (APBN). This definition emphasizes that the state budget does not only refer to the spending plan, but also includes a detailed calculation and planning process to ensure efficient and transparent allocation of funds. The ICW seminar on August 30 - September 5, 1970 in Jakarta, recommended the definition of state finance as all rights and obligations that can be valued in money and everything, either in the form of money or goods that can be owned by the state related to the implementation of these rights and obligations. The definition of state finance as one of the recommendations of this seminar is considered close to the definition of state finance according to Van Der Kemp in Tjandra (2006) who stated that state finance is all rights that can be valued in money as well as everything (money or goods) that can be owned by the state related to these rights.

In the context of monitoring the use of BOS funds in SLB Negeri South Jakarta, understanding the elements of state finance and the definition of the state budget is important. Especially in ensuring that BOS funds, which are part of the state budget, are used accountably, effectively, and in accordance with the stated educational goals. A clear budgeting and implementation process, supported by the right authority and mechanisms, is key to ensuring the effectiveness of the use of BOS funds in supporting the quality of education in SLB.

e. Public Management

Public management is an integral part of the discipline of public administration. To comprehensively understand this concept, first explain the general understanding of management and the definition of public management itself.

According to Overman in Keban (2014: 92), public management cannot be equated with the concept of scientific management, although it has the influence of this approach. Public management is also not identical to policy analysis, nor is it part of the new paradigm of public administration, although they are often related. Basically, public management reflects the tension between the rational-instrumental approach and political orientation. This discipline is interdisciplinary, encompassing general organizational principles and combining elements such as planning, organizing, and controlling with the utilization of human, financial, physical, information, and political resources.

Overman, Ott, Hyde, and Shafritz in Pasolong (2011: 83) assert that public management and public policy are two overlapping branches in public administration. The difference between the two can be analogized through the human body system: public policy acts like the central nervous system that regulates direction, while public management functions like the circulatory system that moves organs to act according to the

policy. Thus, public management is the process of managing both human and non-human resources to realize public policy.

George R. Terry and Leslie W. Rue (2005: 9) detail five main functions in management, namely:

- 1) Planning: Determining organizational goals and the steps to achieve them within a certain time period.
- 2) Organizing: Grouping activities and assigning authority to carry out those activities.
- 3) Staffing: Includes determining workforce needs, selection, training, and development of human resources.
- 4) Motivation (Motivating): Directing and motivating employee behavior to align with organizational goals.
- 5) Controlling: Evaluating the implementation of activities to ensure compliance with the plan and making corrections if there are deviations.

The control function has a strategic role in public sector management governance. Herujito (2001: 242) explains that supervision is an activity to monitor and identify deviations to take appropriate action. Meanwhile, Handoko (2009: 25) states that control is a process to ensure that the implementation of activities is in accordance with the initial plan.

Furthermore, Handoko (2008: 359) stated that supervision is a step to ensure that the organization moves towards achieving its goals. This confirms the close relationship between the planning and control functions.

According to Robert J. Mockler (1972) in Handoko (2009: 366), there are several important reasons why supervision is necessary in an organization:

- 1) Environmental Change: Organizations are faced with environmental dynamics such as new regulations, which require early detection through monitoring so that they can be anticipated properly.
- 2) Level of Complexity: As an organization grows, a more systematic monitoring system is required to ensure efficiency and effectiveness.
- 3) Potential for Error: The potential for error by members of the organization makes a monitoring system essential to identify errors before they have a major impact.
- 4) Delegation of Authority: When managers delegate tasks, they remain accountable for the results. Therefore, a monitoring system becomes a means to ensure that subordinates are executing tasks as expected.
- 5) H. Ibrahim in Mufham Al-Amin (2006: 89) details that the supervision process includes at least four stages as follows:
- 6) Standard Setting: Is a reference in evaluating and measuring activity results. Standards must be available before the monitoring process begins.
- 7) Performance Measurement: Conducted after standards are set, aimed at assessing the suitability of results to objectives. Evaluation can be done through reports, direct observation, graphs, or other technical tools.
- 8) Comparison of Results: This stage compares actual performance with predetermined standards to identify any deviations.

Corrective Action: If deviations are found, then corrective steps need to be taken immediately. The sooner corrective action is taken, the more effective the achievement of organizational goals. If deviations cannot be corrected immediately, then the next plan needs to be adjusted or new standards must be prepared.

3. RESEARCH METHOD

This research was conducted using a qualitative research approach with a case study research method. Cresswell (Wahyuningsih, 2013: 3) sees case studies as research where researchers explore certain phenomena at a certain time and activity and collect detailed and in-depth information using various data collection procedures during a certain period.

This method is used because the author wants to know the supervision of the use of School Operational Assistance Funds in State Special Schools in South Jakarta and the problems and phenomena that exist so that solutions and suggestions can be sought in the future. In this study, the data collected were in the form of interview results, images, and not numbers. The data collected is the key to what is being studied, thus the research report will contain data citations to present the report. The data taken comes from field notes, interview results, documents, notes and memos.

The data collection techniques used in this research include interviews and documentation studies to find actual information. field. Criteria *informant* Which become source information The writer of this thesis is an informant related to the management of School Operational Assistance (BOS) funds at a SLBN in South Jakarta City who is physically and mentally healthy, has knowledge about School Operational Assistance (BOS) funds at SLBN, and is experienced in supervision, Operational Assistance Fund Management School (BOS) a at a SLBN, and willing to be a *key informant* . *Key The informants* in this interview consisted of 5 (five) people, namely the Head of the Institutional and Learning Resources Section, Provincial BOS Team Staff, SLB Supervisor, School Principal, School Treasurer.

The data analysis technique in this study refers to the opinion of Miles and Huberman (1984) who stated that qualitative data analysis is carried out continuously until the data is considered saturated. The three main stages in qualitative data analysis according to them are data collection, data reduction, data presentation, and drawing conclusions.

4. RESULT AND DISCUSSION

a. Implementation of supervision of BOS fund management

In this study, the author conducted direct interviews with informants and presented them in narrative form by explaining several aspects to make it easier to read and understand the data obtained. There are four stages in the process of supervising the management of School Operational Assistance (BOS) funds according to Mockler (1972) and Al Amin (2006), namely: determining standards, measuring results, making comparisons, and correcting deviations.

1) Determine the Standard

Supervision of BOS funds at SLB in South Jakarta City Administration begins with the establishment of supervisory standards that serve as a reference in the evaluation. These standards are prepared based on laws and regulations and are technically described through technical instructions (juknis) and standard operating procedures (SOP). In the public sector, the establishment of supervisory standards must be based on formal regulations to ensure efficiency, protection of state assets, and achievement of internal supervisory objectives, as stipulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System (Ilham et al., 2022; Nisa et al., 2022). The established supervisory criteria include the effectiveness of budget absorption, conformity between planning and realization, administrative accuracy, and risk calculations based on the number of students. The application of these criteria aims to

ensure that supervision runs effectively by considering the limitations of available resources, so that the allocation of supervision is carried out efficiently and based on risk (Chan et al., 2021).

The management of BOS funds in SLB refers to several regulations, including Permendikbud No. 80 of 2015 and Permendikbud Ristek No. 63 of 2023 which are national references regarding the management, utilization, and accountability of BOS funds. In addition, Pergub Number 23 of 2018 and the BOS Fund Supervision Pocket Book published by the Education Office and the DKI Jakarta Provincial Inspectorate are practical guides for supervisory officers in the field. The Education Office together with the DKI Jakarta Provincial Inspectorate also issued a BOS and BOP Fund Administration Pocket Book in 2019. This book is used as a supervisory standard to help supervisors assess school finances, including treasurer cash and the procurement process for goods and services.

The applied supervision criteria include supervision of cash, procurement of goods and services, supervision of KIB (Inventory Card of Goods), and verification of school financial documents. The focus of supervision is directed at areas with the highest risk, considering the limited supervision resources. The supervision process involves internal supervisors from the school as well as external supervisors from the Education Office and Inspectorate. Internal supervision aims to ensure implementation in accordance with the School Activity and Budget Plan (RKAS), while external supervision provides insurance for the fairness of fund management. Based on interviews, informants emphasized that the determination of supervision standards aims to ensure that the allocation and use of BOS funds in educational units runs optimally and prevents misuse of funds. This process is supported by the use of the Financial Administration Pocket Book compiled by the Education Office and Inspectorate of DKI Jakarta Province as a guideline in supervising BOS funds.

2) Measurement of Results

Supervision of BOS funds at SLB in South Jakarta Administrative City is carried out by two main parties, namely internal supervisors and external supervisors. Internal supervision is carried out by the principal and school committee which aims to ensure that the implementation of activities remains in accordance with the School Activity and Budget Plan (RKAS). Meanwhile, external supervision is carried out by the Education Office and the Education Sub-Office which play a role in providing independent assessments and ensuring the fairness of the use of BOS funds (Brochmann, 2020; García-Sánchez et al., 2022).

Internal supervision is carried out systematically from planning to evaluation. Some of the steps taken include (1) BOS Fund Planning: Preparation of a plan for the use of funds in spreadsheet format, verified by the Education Sub-Department, (2) Administrative Verification: Checking the conformity of financial data with the RKAS and budget realization to prevent errors, (3) Verification of Goods/Services: Checking the conformity of goods/services received with the planned specifications, (4) SPJ Documentation: Preparation of Accountability Letter (SPJ) documents containing evidence of transactions and becoming the basis for external evaluation. The implementation of internal supervision follows the principles of the Government Internal Control System (SPIP) which regulates periodic control and consultation (PP No. 60 of 2008). Evaluation includes supervision of cash, procurement of goods/services, inventory of goods, and verification by the education office (Supervision Pocket Book, 2019).

External supervision is carried out by the Education Office and Education Sub-Office through monitoring and evaluation (monev) activities. External supervision is

carried out using a sampling and risk-based approach, including responding to public complaints. The supervision process includes initial coordination, determining school targets based on criteria such as the amount of funds, absorption rate, and indications of problems. The results of supervision are documented in the Examination Report (BAP) and the money report containing recommendations for improvement.

There are four main aspects in BOS fund supervision, namely Cash Supervision which focuses on the conformity of school cash with RKAS, General Cash Book (BKU), SPJ, and bank statements. Cash checks are carried out by comparing documents and continuing with clarification if differences are found. Supervision of Procurement of Goods and Services: Ensure that the goods/services purchased are in accordance with the procurement documents and physical evidence in the field. This process involves checking the specifications and volume of goods. Supporting documents for SPJ for transactions such as purchasing goods, maintenance, meeting consumption, vehicle rental, honorarium for resource persons, and others must be complete according to the provisions (Inspectorate of DKI Jakarta Province, 2019). Supervision of KIB (Goods Inventory Card): Ensure that the goods purchased are recorded in the KIB, inventory book, and maintenance book. This supervision refers to regulations such as Permendagri No. 47 of 2021, Kepgub DKI Jakarta No. 52 of 2023, and Insekda No. 11 of 2024 concerning Inventory of Regional Property (BMD). The inventory process is carried out in stages and becomes an indicator of regional apparatus performance. And Administrative Verification, namely Verification carried out by the education office and sub-office on the BOS fund realization report and the completeness of the SPJ documents. Verification is carried out periodically (quarterly/semester) and assesses the conformity of the report with administrative standards. Currently, verification is easier with shopping through the Siplah application which simplifies documentation.

The verification process begins with the collection of documents by the school, followed by an administrative check by the education office or sub-department. The results of the verification are stated in a monitoring report that records findings and provides recommendations for improvements that can help schools improve BOS fund governance in the future.

3) Make a comparison

Supervisory evaluation of the use of School Operational Assistance (BOS) funds at SLB in South Jakarta Administrative City is carried out periodically by referring to the technical instructions (juknis) and standard operating procedures (SOP) that have been established. This evaluation aims to ensure that the management of BOS funds is in accordance with the plan that has been prepared in the School Activity and Budget Plan (RKAS) document. The RKAS document is the main reference in the supervision process because it contains details of the activity plan and budget allocation which are the comparative standards in the assessment. The use of BOS funds in accordance with the RKAS is considered a form of compliance with applicable regulations, as well as being the basis for assessing the effectiveness and efficiency of fund management.

In the evaluation process, each stage of fund usage is examined in detail. This evaluation not only assesses administrative compliance, but also identifies potential deviations that may occur. Some forms of deviations that are often found include the discrepancy between the Accountability Letter (SPJ) document and physical evidence of assets spent, differences in the specifications and quality of goods with those planned in the RKAS, differences between realization and budget allocation, and cashback or rebate practices that do not comply with the provisions. Detected deviations become early indicators for the examiner to carry out further investigative examination steps.

When indications of irregularities are found, the inspection team carries out a special inspection aimed at digging deeper into the root of the problem. This inspection is carried out by collecting additional documents, interviewing related parties, and checking the physical goods directly in the field. The results of this special inspection become the basis for making corrective decisions such as returning inappropriate funds, or imposing sanctions on parties responsible for mismanagement.

The evaluation of BOS fund supervision involves active roles from internal and external parties. At the internal level, the principal and school supervisor are responsible for ensuring that the use of BOS funds is in line with the RKAS. Meanwhile, external supervision is carried out by the Education Office and the Education Sub-Office, which conduct monitoring and evaluation with a sampling approach or based on public complaints. However, the implementation of supervision often faces obstacles such as limited human resources and budget, so that not all schools receive the same intensity of supervision.

This monitoring evaluation produces several important outcomes. One of the results is an analysis that focuses on the causes of deviations, corrective actions that need to be taken, and preventive efforts so that the same mistakes do not happen again. In addition, the evaluation produces recommendations for improvement that are outlined in the Follow-up to the Audit Results (TLHP), which contains specific steps that must be taken by the school. The implementation of this follow-up is monitored so that it is completed on time, so that problems can be resolved immediately and are not allowed to drag on.

The strictness of this evaluation process has proven to have a positive impact on the governance of BOS funds. The schools involved showed increased compliance with fund management guidelines, as well as increased transparency in financial reporting. Communication between schools and the education office has also become more open and effective. This positive impact has also encouraged increased public trust in the management of BOS funds.

On the other hand, the evaluation results are also used to formulate new policies that are more effective and responsive in managing BOS funds. Data collected during the monitoring process provides useful insights in identifying challenges faced by schools, as well as being the basis for developing training and mentoring programs for BOS fund managers in schools. Comprehensive evaluations also allow for the detection of recurring patterns of deviation in several schools, so that they can be used as material for improving the monitoring system and guidelines for managing funds nationally.

In addition to supervision by internal and external parties, community participation plays an important role in supporting accountability for BOS fund management. The community can report suspected irregularities through the complaint mechanism that has been provided. Complaints from the community often trigger further investigations by the authorities, so community awareness and involvement need to be continuously improved.

With synergy between internal, external supervision, and community participation, the management of BOS funds is expected to be more transparent, accountable, and on target. Supervision that is carried out systematically and continuously is a guarantee that BOS funds are truly used to improve the quality of education in Indonesia.

4) Correction of deviations

Corrective measures are an important stage in the process of monitoring School Operational Assistance (BOS) funds, because the faster the correction is made, the greater the chance of achieving the monitoring objectives. The main principle of monitoring is to identify deviations and immediately correct them. Some improvements can be made

quickly, but some require a longer time and need to be continued in the next period through better planning or the preparation of new standards.

In DKI Jakarta Province, the Education Office carries out corrective actions against errors in the management of BOS funds by providing schools with the opportunity to correct the errors found. After the correction, re-verification is carried out to ensure compliance with the provisions. In addition, verbal or written warnings are also given as an effort to provide guidance so that the same errors are not repeated. However, the imposition of sanctions is not the authority of the Education Office, but rather institutions such as the Inspectorate, the Financial and Development Supervisory Agency (BPKP), or the Audit Board of Indonesia (BPK). The sanctions given are generally in the form of administrative sanctions and rarely involve legal proceedings.

The level of error determines the type of corrective action given. For administrative errors, document corrections are made. If there is an error in managing funds or state losses, then the refund or underpayment of taxes is the school's obligation. All of these correction processes refer to applicable laws and regulations.

The follow-up process for deviations is carried out in a structured manner. The stages that are passed include identifying problems, collecting data, forming a repair team, implementing corrections, and reporting results. Identification begins with the results of the evaluation and inspection minutes, followed by collecting supporting documents and physical data of goods. The repair team consisting of the school, the Education Office, and if necessary, the Inspectorate, is tasked with preparing and implementing a repair action plan. During the process, schools are required to report progress on improvements periodically.

The role of the Education Office in this process is as a mentor and facilitator who encourages schools to make improvements, not as a sanctioner. Sanctions can only be given by authorized formal supervisory institutions. If serious deviations occur, administrative sanctions such as demotion or dismissal can be imposed. In terms of refunds, schools are required to return unauthorized funds to the state treasury through a predetermined mechanism. The Education Office also faces several obstacles in completing improvements, such as limited time and resources, and lack of cooperation from third parties, such as providers of goods or services. Low awareness of the importance of transparency and adequate documentation is another obstacle in the improvement process.

To overcome this, the application of information technology is an effective solution that can facilitate financial recording and reporting. The digital system allows for more transparent and real-time recording, thus facilitating supervision and reducing the potential for data manipulation. In addition, increasing the commitment of managers and strengthening the culture of accountability are important factors in ensuring timely resolution of problems. Improving human resource competency through training, workshops, and technical guidance organized by the DKI Jakarta Provincial Education Office is also a strategic step. This training aims to increase the capacity of school principals and BOS fund managers to be more professional in budget management. Strengthening supervisory institutions through the application of sanctions for violators is considered effective in preventing deviations in the future.

The Education Office acts as a facilitator connecting educational units with supervisory institutions such as the Inspectorate, especially if cases of irregularities are found that require further handling. In some conditions, the Education Office can delay the disbursement of BOS funds until improvements are completed. If the case cannot be resolved at the Office level, it will be delegated to the Provincial Inspectorate. The results of the supervision and improvement process are usually conveyed to the relevant parties

through an audience or letter of clarification. The audience is used to request direct explanations from the school, while the letter of clarification records the corrective steps that have been taken. If serious violations are found, the Inspectorate can impose administrative or financial sanctions, such as returning misused funds.

Prevention efforts are also continuously strengthened through socialization of BOS fund policies, strengthening internal control systems, increasing human resource capacity, and more intensive supervision, especially in units that have previously experienced irregularities. The Education Office also continues to encourage legal compliance through education to all parties involved in the management of BOS funds. Integrity and transparency are key to optimal BOS fund management. Therefore, collaboration between internal school supervision, external supervision by the office and supervisory institutions, and active community participation is needed to realize accountable fund management. The community is expected to utilize the available complaint mechanisms to report suspected irregularities. Public complaints often provide important initial information that encourages further investigation.

The use of digital-based school financial management applications is also a great opportunity to increase efficiency and transparency. The digital system allows easy and real-time data access for schools, education offices, and the community. With this system, the risk of irregularities can be minimized and the evaluation process can run faster. Increasing the capacity of BOS fund managers, either through technical training or certification, must be a priority so that they have a good understanding of the regulations and governance of funds. Strengthening the internal control system in schools is also an important effort to prevent errors and irregularities, through internal audit procedures and transparent reporting. With the implementation of systematic and continuous supervision, BOS funds can be managed optimally to support improving the quality of education in Indonesia. Strong supervision ensures that BOS funds are used on target in accordance with the school's work plan and budget, so that the main objective of this program, namely increasing access to and quality of education, can be achieved properly.

b. Factors Influencing BOS Fund Supervision

Supervision in organizations, including in the management of School Operational Assistance (BOS) funds, is influenced by several important factors such as environmental changes, increasing organizational complexity, potential for error, and the need for managers to delegate authority (Mockler, 1972 in Handoko, 2009). Environmental changes such as ongoing regulatory updates are unavoidable. In Jakarta, changes in BOS fund regulations are considered to have a positive impact because the regulations that are updated every year are able to accommodate school needs that were previously not accommodated.

An example of the latest policy is Permendikdasmen Number 8 of 2025 which increases the flexibility of BOS fund management. This policy requires a minimum allocation of 10% for book procurement, limits maintenance of infrastructure to a maximum of 20%, and limits honorariums for non-permanent teachers to a maximum of 20% for public schools and 40% for private schools. In addition, the types of activities funded have also been expanded, such as printing diplomas and artificial intelligence (AI)-based learning. BOS Performance is now integrated into one scheme for schools with the best performance, thus requiring increased school management capacity to be able to manage funds effectively and accountably. The increasing complexity of the organization in supervising BOS funds also requires good cooperation between the DKI Jakarta Provincial Education Office and supervisory institutions such as the Inspectorate and BPKP. This coordination is important to align perceptions and avoid differences in

interpretation in the implementation of supervision. Supervision is carried out in accordance with technical instructions (juknis) and involves cross-institutional synergy.

In its implementation, there are still administrative errors at the school level such as incomplete documents that are not in accordance with procedures, the absence of price quotation letters, and weak documentation of activities. These findings, although not corrupt, are still a concern because they have the potential to cause problems in in-depth audits. The Education Office provides assistance to schools to correct these administrative errors and emphasizes the importance of compliance with applicable procedures.

Delegation of authority is also part of the supervision system. The Head of the Education Office delegates supervision of BOS funds in SLB to technical officials under him. The Institutional and Learning Resources Section becomes the technical implementer responsible for supervising administration and activities in SLB. Supervision also involves personnel from the Education Sub-Office who assist in field monitoring and reporting. In addition to internal supervision, external supervision is still carried out by the Provincial Inspectorate, Inspectorate General, BPKP, and BPK. Collaboration between internal units and strengthening supervision based on reporting and coaching are important parts of maintaining transparency in the management of BOS funds in SLB.

Driving Factors of Supervision

- 1) Some driving factors that increase the effectiveness of supervision include:
- 2) Discipline and commitment of supervisors who carry out their duties according to the rules.
- 3) High ethical awareness that BOS funds are public funds that must be managed responsibly.
- 4) Transparency of information from the school allows for proper monitoring access.
- 5) The quality of competent supervisory human resources (HR) and supported by the use of information technology (IT) which accelerates communication, information distribution, and implementation of online training.

Factors Inhibiting Supervision

However, there are various obstacles in supervision, such as:

- 1) The limited number of supervisors, which is only three people to supervise 89 SLB throughout DKI Jakarta Province, results in a heavy workload and a lack of regular supervision.
- 2) Lack of discipline and initiative in financial reporting and data management.
- 3) Time constraints and scheduling difficulties between supervisory teams mean that field supervision cannot be carried out every quarter.
- 4) The gap in HR competency in schools, where not all BOS fund managers understand financial administration procedures well.
- 5) Lack of transparency from third parties (goods/service providers) which complicates the transaction verification process.

This condition shows that although BOS fund supervision has been implemented systematically, its effectiveness is still hampered by technical constraints and limited resources. Therefore, improving the supervision system through strengthening human resource capacity, optimizing technology, and increasing administrative awareness at the school level are very necessary steps to realize more accountable and quality BOS fund management.

c. BOS Fund Monitoring Strategy

In the implementation of supervision of School Operational Assistance (BOS) funds, supervision is not only carried out to correct errors, but also aims to prevent deviations from the start. This supervision is carried out routinely and in a structured manner so that the potential for deviations can be minimized from the planning, implementation, to reporting stages. Transparency is one of the main principles in the management of BOS funds, which is demonstrated through the preparation and reporting of official documents such as the School Activity and Budget Plan (RKAS), Accountability Report (LPJ), and monitoring and evaluation results (monev). All of these documents are an important part of creating an accountable management system.

The success of supervision is also influenced by effective coordination between the parties involved, both from the Education Office and the school. Well-established communication allows the supervision process to run more smoothly and the results of supervision can be utilized optimally to improve the quality of BOS fund management in educational units.

In addition, BOS fund supervision also involves community participation. The community has an important role in providing initial information through reports or complaints. Information from the community is often used as a reference to determine the priority of educational units that need to be supervised or audited. Thus, the community is not only a beneficiary of the BOS program, but also actively contributes to supervision, which ultimately helps maintain transparency and accountability in the management of education funds.

The BOS fund supervision strategy is basically carried out through two approaches, namely the coaching approach (non-deterrence) and the enforcement approach (deterrence). The coaching approach is carried out through various programs such as socialization, workshops, and technical guidance aimed at improving the understanding and ability of schools in managing BOS funds. Through this program, it is hoped that the potential for errors can be reduced without putting pressure or threats on the school. One example of the application of this approach is the workshop on resolving unfinished transactions, which is held to help schools that are still facing obstacles in completing the administration of BOS funds.

On the other hand, the deterrence approach is carried out by giving sanctions or punishments to educational units that are proven to have committed violations. This action aims to provide a deterrent effect so that similar mistakes are not repeated in the future. Violations found will be followed up with a clarification process, where the school is called to provide an explanation of the findings. In this clarification process, schools are asked to make a written statement, and for violations that are considered serious, sanctions can be given through applicable personnel procedures.

By implementing these two strategies in a balanced manner, supervision of BOS funds is expected to be able to run effectively, both in terms of prevention and enforcement, so that the objectives of the BOS program in supporting the improvement of the quality of education can be achieved optimally.

5. CONCLUSION

The implementation of supervision of School Operational Assistance (BOS) funds at the Special School (SLB) level in DKI Jakarta Province has been carried out systematically by following applicable standards and provisions. Supervision is carried out through four stages, namely setting standards, measuring results, comparisons, and corrective actions. The supervision standards used refer to the BOS and BOP Fund

Supervision Pocket Book, as well as the latest Technical Instructions (Juknis) which clarify the principles of accountability and effectiveness in managing BOS funds for SLB.

In its implementation, measurement of results is carried out through evaluation of financial documents, SPJ, and reporting based on a digital system that facilitates supervision. The comparison process is carried out by matching the budget realization report with the RKAS document that has been prepared, as well as looking at the transparency of reporting that has begun to be implemented by several SLBs, such as displaying the use of funds on the school information board. Corrective actions are more directed at preventive coaching to avoid errors that have the potential to become serious violations. This mechanism is in line with the principles of government internal control.

However, supervision still faces obstacles in the limited number of supervisors. Only three supervisors are responsible for supervising all SLB in the DKI Jakarta area, which causes limitations in the frequency of supervision and direct coaching. In the future, the effectiveness of supervision is highly dependent on strengthening institutional capacity, such as increasing the number of supervisors, increasing HR competencies, and optimizing the use of digital systems to be more adaptive to field needs.

Several factors influence the effectiveness of BOS fund supervision in SLB. Regulatory changes that are continuously updated every year require schools and supervisors to adapt quickly, while providing opportunities for improvement with higher policy flexibility. The complexity of coordination between supervisory institutions and work units is a challenge in itself, especially in aligning understanding and work schedules in the field. In addition, the need to delegate supervisory authority to technical officials is a solution to accelerate supervisory responses and strengthen accountability.

In practice, errors in the management of BOS funds in SLB can generally be controlled thanks to a well-running coaching and mentoring system. Factors driving successful supervision include the discipline of supervisors and principals, awareness of public responsibility, openness of educational units, and compliance with the online reporting system. However, supervision also faces obstacles such as a very limited number of supervisors, minimal time for field supervision, differences in competence between fund managers, and lack of coordination that causes delays in reporting and unequal understanding of the latest regulations.

The BOS fund monitoring strategy in SLB DKI Jakarta Province is divided into two main approaches. The non-deterrence approach is carried out through education and capacity building through socialization, technical guidance, and workshops, so that educational units can manage funds properly without pressure or threats of sanctions. Meanwhile, the deterrence approach is implemented by providing administrative sanctions, warnings, and summoning schools for clarification on findings of violations. In certain cases, sanctions can be forwarded to the personnel sector for further processing according to the level of error that occurs.

Overall, the BOS fund monitoring system at SLB DKI Jakarta Province has been running quite well, although it still needs to be strengthened in terms of resources, technology support systems, and increasing the capacity of implementers so that monitoring is more effective and has an impact on improving the quality of special education.

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