

Analysis of Accountability Management of School Operational Assistance Funds (BOS) in Junior High Schools in Bitung City

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ABSTRACT

Keyword:

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Supervision.

This research uses a qualitative research method with a case study approach, and the results are analyzed using the Miles and Huberman Model analysis technique. The research results show that the management of BOS funds in Bitung City is quite good or it can be said that the management of BOS funds can be accounted for. From year to year the Bitung City government continues to perfect the BOS fund management system, namely by implementing several BOS fund management applications and non-cash systems that can minimize the management of BOS funds. However, findings regarding BOS funds in Bitung City are still homework for stakeholders. Supporting factors for accountability in BOS Fund reporting are involvement of interested parties, application of clear regulations, use of technological information, implementation of continuous monitoring and evaluation, increasing human resource capacity, and building synergy between agencies. Factors inhibiting accountability in BOS Fund reporting include unclear guidelines, limited resources, lack of community involvement, integrity problems, lack of awareness, and the need for effective sanctions. The Bitung City government's efforts to overcome obstacles in managing BOS funds include increasing transparency, investing in infrastructure and human resources, developing clear guidelines, collaborating with related parties, and innovating the management of BOS funds as a strategic step to ensure that BOS funds are properly managed. really has benefits. provide a positive impact and provide maximum support for the implementation of education in Bitung City.

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1. INTRODUCING

One important aspect in advancing a region is education. The government has an obligation to optimize education through policies that require improving the quality of education. The design of the vision and mission in helping the world of education must be relevant and adapted to current developments and the stages of formal education, starting from elementary school (SD) to tertiary education (PT). Behind the vision and mission of the government, educational needs are also increasing, such as the need for infrastructure, human resources and funding. Thus, encouraging the Indonesian government to distribute various assistance for the continuity of education in Indonesia, one of which is School Operational Assistance (BOS) funds. School operational assistance funds (BOS) are intended for every elementary school in Indonesia with the aim of improving the quality of education for the completion of quality nine-year compulsory education [1].

[2] The BOS fund program began with an increase in the price of fuel oil (BBM) in 2005 which resulted in a reduction in fuel subsidies by the government. To prevent fuel price increases, the government reallocated a fairly large budget. One of the programs in the education sector is School Operational Assistance (BOS),

which provides assistance to schools with the aim of waiving education costs for students who cannot afford it and providing relief for other students. Thus, the program can have an impact on household expenditure in the community.

Even though this program has been regulated by the government, the current management of the BOS program still often experiences negligence, resulting in many violations being encountered in its implementation. In implementing the School Operational Fund Assistance (BOS) program, there are several legal bases that apply. First, there is Minister of Finance Regulation Number 119 of 2021 concerning Management of Non-Physical DAK and there is a distribution mechanism and stages of distribution. Then there is Permendikbudristek Number 2 of 2022 concerning the objectives, conditions and criteria for recipients of the use of funds. The latter is stated in Permendikbudristek Number 2 of 2022. All the regulations above clearly regulate the BOS program, starting from the program objectives to the mechanism for distributing BOS funds. However, the rules above cannot prevent violations that occur in this program.

Minister of National Education (Mendiknas) Bambang Sudibyo said there were several irregularities in school operational funds, namely embezzlement of student funds by schools. There are schools that do not have operational permits or are still in the process of obtaining permits, but these schools receive BOS funds. There are schools that have not paid taxes, there are schools that have not disbursed student fees, schools have not been able to manage BOS well, accountability and users of BOS funds. Also not fully in accordance with technical instructions.

The BOS Fund Policy does not mean the end of education problems, new problems arise related to ineffective management of BOS funds, the government's own goals are good, but sometimes the existing system backfires and presents new problems, apart from that, the personality and culture of Indonesian people also influence misuse and ineffective management. BOS funds [3]. Therefore, cooperation between all elements is needed to realize effective management of BOS funds.

School Operational Assistance (BOS) managers, including schools, must follow the rules set out in existing special regulations such as structuring, implementation, responsibility, supervision and assessment. The government is expected to remind and educate schools to implement every movement that has been prepared. Problem audits are very important to achieve accountability and transparency in the implementation of the programs prepared. Responsibilities ultimately require all programs at all levels starting from (central, state, school) to report on the creation of the results of the program.

Schools must be able to manage BOS funds professionally and responsibly to support quality teaching and learning activities. BOS funds provided by the government are managed independently by schools through School Based Management (MBS). In terms of financial management, according to school administrators, MBS is able to plan, implement, evaluate and account for the management of funds properly and transparently. Good money management goes hand in hand with the principles of savings, efficiency, effectiveness, transparency, accountability, justice, integrity in management and control [4].

Based on the Audit Results Report from the Supreme Audit Agency (LHP BPK) on the Financial Report of the Bitung City Government for the 2022 Fiscal Year [5], the BPK conveyed several problems, one of which is the management and accountability of irregular spending from BOS funds which needs attention and must be accounted for by each relevant party. , so that it doesn't happen again in the future. These problems are detailed as follows:

1. Expenditures for BOS funds have not been fully budgeted for in the Regional Revenue and Expenditure Budget (APBD);
2. Expenditures that are not supported by complete proof of accountability amounting to IDR130.186.342,00; and
3. Shopping expenditures that do not match those reported in BKU ARKAS.

This happened in several state schools, including SMP Negeri 1 Bitung. Apart from that, based on the Audit Results Report of the Bitung City Inspectorate number 184/LHP/R/ITKO/BTG/2023 SMP Negeri 12 Bitung, there was an inspection finding in the form of "BOS Fund Accountability which has not met the provisions for the use of BOS Funds amounting to IDR 57,886,992.00". The amount of BOS funds is given based on the number of students registered at the school. The amount of BOS funds received by each school also varies depending on the school level. The amount of BOS funds for junior high schools and equivalent in 2023 is IDR 1,240,000.00 per student per month, where for SMPN 1 Bitung the number of students is 1,298 students and for SMPN 12 Bitung the number of students is 577 students (<https://dapo.kemdikbud.go.id/>). Based on this data, the author wants to research the management of BOS funds in these schools.

Seeing the problems above regarding the management of BOS funds, the author is interested in taking the research title "Accountability Analysis of Management of School Operational Assistance (BOS) Funds in Middle Schools in Bitung City".

The aim of this research was to find out how accountable the management of BOS funds is and its benefits for teacher performance and student achievement in junior high schools in Bitung City. Apart from that, to find out the factors that support and inhibit the accountability of reporting BOS funds as part of the financial reports of the Bitung City Government, as well as knowing the Bitung City Government's efforts to overcome obstacles in managing BOS funds.

Literature Review

Accountability Theory

[6] Accountability is an evolution of activities carried out by an officer who is either still on the path of authority or has strayed far from his responsibility and authority. Everyone must truly realize that every action they take will not only have an impact on themselves. However, he must realize that his actions will also have a significant impact on other people. Thus, in every behavior a government official must pay attention to his environment.

Accountability is a manifestation of the obligation of a person or organizational unit to be responsible for the management of resources and implementation of policies entrusted to him in order to achieve the goals that have been set through accountability media in the form of periodic performance accountability reports.

Teori Stewardship

[7] Theory describes the existence of a strong relationship between satisfaction and organizational success. Stewardship theory is based on philosophical assumptions regarding human nature that humans can be trusted, are responsible, and humans are individuals with integrity. The government is the steward with the function of managing resources and the people are the principal owners of the resources. There is an agreement between the government (steward) and the people (principal) based on trust, collectively according to the goals of the organization. Public sector organizations have the aim of providing services to the public and being accountable to the community (public).

In stewardship theory, managers will behave in the common interest. When the interests of stewards and owners do not coincide, stewards will try to cooperate rather than oppose them. Stewards feel the common interest and behave in accordance with the owner's behavior are rational considerations because stewards look more at efforts to achieve organizational goals.

Government Accounting Standards

Republic of Indonesia government regulation number 71 of 2010 concerning government accounting standards that apply in Indonesia are accrual-based government accounting standards. The accrual basis is SAP which recognizes income, expenses, assets, debt and equity in financial reporting and recognizes income, expenditure and financing in budget implementation reporting based on the basis specified in the state income and expenditure budget (APBN) / regional income and expenditure budget (APBD), [8]. Government Accounting Standards are requirements that have legal force in an effort to improve the quality of government financial reports in Indonesia. In addition, SAP aims to increase the accountability and reliability of government financial management through the preparation and development of government accounting standards, including supporting the implementation of these standards.

Public Policy Theory

Policy is the result of synergy, compromise or even competition between various ideas, theories, ideologies and interests that represent a country's political system. Heinz Eulau and Kenneth Prewitt, 1973 in [9] in their perspective define public policy as a permanent decision which is characterized by consistency and repetition of the behavior of those who make it and those who comply with the decision. As for Carl Friedrich, 1969 in [9] who said that policy is a series of actions/activities proposed by a person, group, or government in an environment, especially where there are obstacles and possibilities where the policy is proposed to be useful in overcome them to achieve the intended goals.

Government Program Management

Management is an integral component and cannot be separated from the overall educational process. The reason is that without management it is impossible for educational goals to be realized optimally, effectively and efficiently [10]. Etymologically, management comes from the word management (English). The word management comes from manage or managiare, which means training a horse to move its feet. In management, there are two meanings, namely mind (thinking) and action (action) [11]. Terminologically [12], management means:

1. Ability or skill to obtain a result in order to achieve a goal.

2. All actions of moving a group of people or directing all facilities in a cooperative effort to achieve a goal.

3. Work by using/borrowing other people's hands.

A government program is a form of effort made by the government and is also a policy [13], Policy is a decision to do or not do something. [14], explains that public policy in a broad sense can be divided into two groups, namely policies in the form of written government regulations, in the form of statutory regulations, and regulations that are not written but agreed upon, namely referred to as conventions.

School Operational Assistance (BOS) funds Management

In the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 3 of 2023 concerning Management of Educational Unit Operational Assistance Funds in Regional Governments, it is explained that the management of BOS funds is a whole activity which includes planning and budgeting, implementation, administration, reporting, accountability and supervision of BOS Funds. In the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 2 of 2022 concerning Technical Guidelines for Managing Funds for Operational Assistance for the Implementation of Early Childhood Education, School Operational Assistance, and Operational Assistance for the Implementation of Equal Education or what will hereinafter be referred to as BOS Technical Guidelines, in Appendix II is explained in the image below.

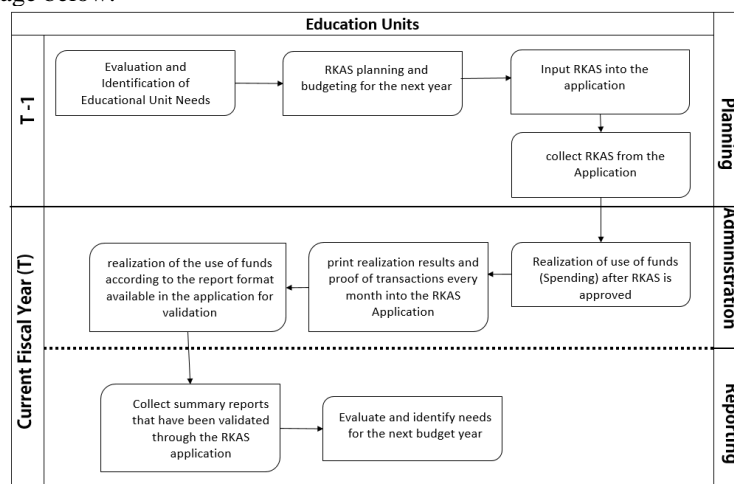


Figure 1. Technical BOS fund management

School Operational Assistance Program (BOS)

So that schools can carry out better learning for students, the government provides assistance, namely by organizing programs in the form of grants which are then referred to as School Operational Assistance Funds (ITJEN KEMENDIKBUDRISTEK, 2022). According to Article 1 paragraph (4) of the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 2 of 2022, hereinafter referred to as Technical Guidelines, School Operational Assistance Funds, hereinafter referred to as BOS Funds, are funds used primarily to fund non-personnel expenditure for basic education units, and secondary school as implementers of the compulsory education program and it may be possible to fund several other activities in accordance with the provisions of applicable laws and regulations.

2. RESEARCH METHODS

In this research, researchers used a qualitative approach with the type of case study research. According to Denzin and Lincoln, qualitative research is research that uses a natural setting, with the aim of interpreting phenomena that occur and is carried out by involving various existing methods. The qualitative approach is an important approach to understanding a social phenomenon and the perspective of the individual being studied [15]. As an approach, the key to case study research is to investigate a particular event, situation, or social condition and to provide insight into the processes that explain how a particular event or situation occurred [16]. The Case studies of individuals, groups, communities help to show important matters of concern, social processes of society in concrete events, stakeholder experiences. Cases can illustrate how problems can be addressed through research.

Based on the source, the data used in this research is primary data and secondary data. The author uses several data collection techniques, where the data are linked to each other so that they complement each

other. The research applies a Field Research approach, namely research carried out by visiting the research object directly, namely the management of BOS SMP funds in Bitung City, North Sulawesi Province. To obtain data in the field the author used data collection techniques in the form of interviews and documentation techniques. In this research, the main type of research instrument used was humans, while other instruments used by researchers were recording devices, cellphones used to document research, laptops, interview guides which were used when conducting research, and writing instruments. The selected informants are believed to know and master the information that will be explored regarding the management of BOS funds in junior high schools in Bitung City. By using a purposive sampling method, the researcher determined the informants in this study, namely; 1) Official at BPK RI Representative of North Sulawesi Province; 2) Officials at the Bitung City Regional Inspectorate; 3) Official in the Accounting Sector of Bitung City Regional Financial and Asset Agency; 4) Bitung City Education Office BOS Management Team; 5) BOS Management Team at SMPN 1 Bitung, SMPN 12 Bitung, Don Bosco Catholic Middle School Bitung and Muhammadiyah Middle School Bitung; and 6) Middle school teachers and students in Bitung City.

The data analysis technique used in this research is the Miles and Huberman Model analysis technique. Activities in data analysis use the Mile and Huberman model described [17], namely data reduction, data display, and conclusion drawing/verification which are carried out interactively and continue continuously until completion, so that the data reaches saturation. It is very necessary to check the validity of the data so that the resulting data can be trusted and can be scientifically justified. Checking the validity of data is a step to reduce errors in the process of obtaining research data which will of course have an impact on the final results of a study. There are four criteria according to [18], namely: (1) credibility, (2) transferability, (3) dependability, and (4) confirmability.

3. RESULT AND DISCUSSIONS

3.1 Accountability for Management of BOS Funds in Middle Schools in Bitung City

The School Operational Assistance Fund (BOS) aims to ease the burden on society in education. For this reason, good management is needed in managing BOS funds so that they can be used according to their objectives [19]. Currently the management of BOS funds in Bitung City can be said to be quite good and quite accountable. In other words, all BOS fund management activities in Bitung City are quite accountable. However, there are still shortcomings in managing BOS funds.

1) Planning and Budgeting of BOS funds

Planning and budgeting of BOS funds in Bitung City is still hampered and has not been fully implemented properly. Several schools in Bitung City try to follow the existing BOS management rules, but the existing policies of the Bitung City government mean that adjustments to planning and budgeting are still difficult for schools to carry out. Carl J Federick as quoted [20], defines policy as a series of actions/activities proposed by a person, group or government in a certain environment where there are obstacles (difficulties) and opportunities for the implementation of the proposed policy in order to achieve certain goals. Planning and budgeting in managing BOS funds in Bitung City still needs special attention so that it no longer becomes a problem that recurs every year.

2) Implementation and Administration of BOS funds

Implementation of BOS is a method/procedure carried out to provide financial support to students to fund everything related to school needs. Several schools sampled in this study have demonstrated good and accountable management of BOS funds. Several schools in Bitung City have followed the existing BOS management rules. Apart from that, there is an element of transparency which is very necessary to create accountability in the management of BOS funds. Bitung City has 146 Elementary Schools (SD) and Middle Schools (SMP), but not all schools manage BOS funds accountably. Based on the audit findings, it is known that there are still schools dominated by the elementary school level that do not implement accountability in managing funds. BOS fund management in Bitung City is still in the unsatisfactory category. Responsibility or accountability for managing BOS funds is considered not yet optimal. This is because there are still findings that reflect that BOS funds have not been managed well. The weakness that was very clearly conveyed by N1 was related to the timeline where the management of BOS funds in Bitung City did not comply with the established timeline. Activities such as budgeting, administration and reporting of BOS funds are considered not according to the timeline. This is of course an additional task for stakeholders, especially for local governments and BOS managers in each school.

3) Reporting, Accountability and Supervision of BOS funds

The management of BOS funds in Bitung City also still leaves behind negative findings which illustrate that the management process is not yet accountable. There are still problems in managing

BOS funds in Bitung City. The management is still not in accordance with applicable regulations. There are still violations found in the management and use of BOS funds. The results of interviews with several sources showed that there were several violations obtained from the results of inspections of BOS fund management in Bitung City, including; 1) Payment of honorarium for those with ASN status is still violated; 2) Accountability of BOS funds found to be used for personal interests; 3) BOS expenditures are not accounted for with valid evidence; 4) School Activity Plans and Budgets (RKAS) are not updated in accordance with actual BOS spending; 5) RKAS is not synchronized with the Bitung City Government's APBD or APBD-P, resulting in out-of-budget spending; 6) Expenditures outside the budget result in assets originating from BOS funds not being recorded in the Financial Report. The violations above are forms of problems often experienced by BOS fund managers in Bitung City. The violations above also reflect that BOS fund management is still not accountable. The managers cannot yet be fully responsible for the funds provided by the government.

4) Benefits of BOS Fund Management for Teacher Performance and Student Achievement

Accountability in the management of School Operational Assistance Funds (BOS) has a significant impact on teacher performance in schools. When BOS funds are managed with high accountability, teachers tend to gain positive benefits in the form of improved facilities and infrastructure, educational resources, and professional development opportunities. By providing accountable funding, teachers can focus more on teaching and learning without being hampered by infrastructure constraints

The School Operational Assistance Fund (BOS) has a central role in supporting the quality of education in Indonesia. Accountability in managing BOS funds is a significant determining factor in improving student achievement. Exploring the impact of this accountability on student achievement includes a number of aspects that play a crucial role in building an optimal educational environment

3.2 Supporting and Inhibiting Factors in Reporting Accountability of BOS Funds as Part of the Financial Reports of the Bitung City Government

The importance of accountability in public sector financial management is the main focus in ensuring transparency and efficiency. The relationship between the accountability of BOS Fund reporting and local government financial reports is key in building public trust and increasing the effectiveness of public fund management. By integrating BOS Fund information into financial reports, local governments can create a more transparent and efficient system in managing public finances. The challenges faced can be overcome through collaborative efforts and the use of technology. Thus, the success of BOS Fund reporting can create a wider positive impact on regional development.

There are several factors that support and hinder the accountability of BOS Fund reporting as part of the financial reports of the Bitung City Government, where supporting factors for accountability in reporting BOS Funds include; 1) Involvement of Interested Parties; 2) Clear Regulations and Policies; 3) Use of Information Technology; 4) Continuous Monitoring and Evaluation; 5) Increasing Human Resources Capacity; and 6) Inter-agency Synergy. Meanwhile, factors inhibiting accountability in BOS Fund reporting include; 1) Unclearness of Guidelines and Policies; 2) Limited Resources; 3) Lack of Community Involvement; 4) Integrity and Ethics Issues; 5) Lack of Awareness and Understanding; and 6) Absence of Effective Punishments or Sanctions

3.3 Bitung City Government's Efforts to Overcome Obstacles in Managing BOS Funds

The Bitung City government's efforts to overcome obstacles in managing BOS funds reflect its commitment to achieving higher quality education. Increasing transparency, investing in infrastructure and human resources, preparing clear guidelines, collaborating with related parties, and carrying out innovations in managing BOS funds are strategic steps to ensure that BOS Funds truly have a positive impact and provide maximum support for implementation education in Bitung City

4. CONCLUSION

Based on the explanation in the previous chapter, the researcher managed to find several findings which can be concluded as follows: BOS fund management in Bitung City is quite good and it can be concluded that it is quite accountable. However, the findings covering BOS funds in Bitung City are still homework for stakeholders. Factors inhibiting accountability in BOS Fund reporting include: unclear guidelines, limited resources, and lack of community involvement, integrity problems, lack of awareness, and the absence of effective sanctions. The Bitung City government's efforts to overcome obstacles in managing BOS funds are

as follows: increasing transparency, investing in infrastructure and human resources, preparing clear guidelines, collaborating with related parties, and carrying out innovations in managing BOS funds.

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