

Fund Effectiveness School Operational Assistance at State Vocational Schools in the Province Central Sulawesi Republic of Indonesia

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Abstract

The purpose of this study is (1) to find out and analyze the effectiveness of the use of operational assistance funds for state vocational schools in Central Sulawesi Province, Republic of Indonesia. (2) to find out and analyze inhibiting factors in The effectiveness of the implementation of Operational Assistance Funds for State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia. This type of research is qualitative research. Data collection using observation, interview and documentation techniques. The data analysis technique used is effectiveness analysis. Based on the results of research and analysis carried out by the researcher, it was concluded that (1) Use of Operational Assistance Funds for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia. is in the effective criteria. This is because the effectiveness value is at 100 percent. (2) Inhibiting factors in the Use of Operational Assistance Funds for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia. that is Socialization of training (b) Human Resources Facilities and Infrastructure, (c) financial administration (d) Fund distribution. (3) Supporting Factors in the Use of Operational Assistance Funds for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia. namely a clear Legal Basis (b) Clear Funding Flow (c) Employee Loyalty (e) Good Data and Information.

Keywords: *Effectiveness, Funds, Operations and Schools.*

Introduction

Education financing is a very important component in the implementation of education in schools. Educational goals that are quantitative or qualitative can be achieved with the existence of educational costs. In the world of education, there is almost no educational effort that can ignore the role of costs, so it can be said that without costs, the educational process in schools will not run well. Education financing is listed in Law Number 15 of 2004 Article (1) concerning state financial management and Law No. 20 of 2003 concerning the National Education System.

For public schools in Indonesia, the sources of school funds are divided into two, namely: (a) from the government consisting of routine funds, namely salaries and school operational costs and facility maintenance; and (b) funds from the community originating from parents of students or donations from the wider community/business world. The implementation of education in its operations cannot be separated from various aspects that support the success of educational goals, namely the management of existing resources both inside and outside the institution. One of these aspects concerns.

with financing that must be met to meet needs. The School Operational Assistance Program (BOS) is an activity that is the realization or implementation of policies in expanding and equalizing access to education, especially in supporting the nine-year compulsory basic education program. BOS is an implementation of Law Number 20 of 2003 article 34 paragraph 2 which states that the government and regional governments guarantee the implementation of compulsory education at least at the basic education level without charging fees and compulsory education is the responsibility of the State which is organized by educational institutions from the regional government and the community.

The consequence of the mandate of the law is that the government and regional governments are required to provide educational services for all students at the basic education level (elementary and junior high schools) and other educational units of the same level by ensuring that students are not burdened by education costs. School Operational Assistance (BOS) is given to schools to ease the burden on the

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community in financing education in the framework of quality 9-year compulsory education. In the BOS guidebook (2010: 29) it is stated that the use of BOS funds is allocated to several types of activities, namely: admission of new students, purchase of reference books and learning textbooks, additional learning and extracurricular costs, repeat and exam costs, purchase of consumables, subscriptions to power and services and school maintenance, teacher honorariums and professional development activities, transportation for poor students, BOS management costs, purchase of computers, laptops and learning media. The School Operational Assistance (BOS) program since 2011 has changed from APBN funds to balancing funds carried out through a transfer mechanism to regions in the form of Adjustment Funds for School Operational Assistance (BOS) as in Law Number 10 of 2010 concerning the APBN.

The policy has consequences for adjusting to the applicable rules because BOS funds are not directly received by schools as recipients of assistance, but through the regional treasury (APBD) first so that they must adjust to regional administration. The flow of BOS fund disbursement is getting longer, schools are required to prepare RKAS (Activity and Budget Plans) School as a requirement for disbursement of funds. so that there is a delay in the disbursement of funds which results in disruption of school funding which automatically affects the implementation of sufficient school programs, then the regional government is obliged to meet the operational fund shortage from the APBD.

The role of local governments also determines the success of the education financing program through BOSDA funds. The obligation of local governments is to provide BOSDA matching funds from the center with APBD funds so that school needs can be met according to national standards. In practice, this provision has not been fully implemented as it should be. Many regions are not willing or unable to allocate a budget to cover the shortfall in BOSDA funds. This means that schools are allowed to operate with funds below standard. This kind of education implementation practice will affect the quality of education services in the long term. The scope of the role of local governments is not only limited to participation in financing but also their roles and responsibilities for implementing the program from the initial stage to implementation including supervision. An equally important issue is the extent to which the rights of stakeholders, especially students, are fulfilled in accordance with applicable provisions, especially for poor students in private schools considering that private schools are not included in the targets of free school implementers, but private schools are recipients of BOS DA funds which are required to provide free education for poor students.

Based on the results of observations, it shows that the problems faced in State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia, are regarding the planning, implementation and evaluation of BOS DA Fund management. BOSDA fund management planning does not involve the Committee or agencies involved in BOS DA planning. Planning in the technical guidelines contains several elements of RKAS preparation, namely the Principal. Another problem is that the implementation of BOS DA is in accordance with the Technical Guidelines but the Principal does not master School Financial Management because the Principal does not master technology and is old so that the burden is given to the treasurer, but the treasurer only checks and burdens other teachers. Another problem is about less than optimal supervision from superiors or Heads of UPTD and even less than optimal evaluation because the evaluation only selects a few schools.

Based on the phenomena that have been described in the background, it is interesting to conduct a scientific research in the form of a Thesis entitled Effectiveness of the Use of Operational Assistance Funds for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia.

Formulation of the Problem

Based on the background description, the problem formulation in this research is as follows:

- How Effective is the Use of School Operational Assistance Funds in State Vocational Schools in Central Sulawesi Province, Republic of Indonesia?

- What are the inhibiting factors in the Use of Operational Assistance Funds for State Vocational Schools? in Central Sulawesi Province of the Republic of Indonesia ?
- What are the supporting factors in the Use of School Operational Assistance Funds? State Vocational School in Central Sulawesi Province of the Republic of Indonesia ?

Research Purposes

Based on the formulation of the problem, the objectives of this research are as follows:

- To find out and analyze the effectiveness of the use of operational assistance funds for state vocational schools in Central Sulawesi Province, Republic of Indonesia .
- Knowing and analyzing inhibiting factors in Effectiveness of the implementation of Operational Assistance Funds for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia .
- Knowing and analyzing supporting factors in Effectiveness of implementation of School Operational Assistance Fund State Vocational Schools in Central Sulawesi Province, Republic of Indonesia .

Uses of Research

Based on the research objectives, the uses of this research are as follows:

- *Scientific Aspect*

This research is expected to be useful for the development of science, especially in relation to the effectiveness of the implementation of Regional School Operational Assistance Funds.

- *Applied Aspects*

This research is expected to provide input as a consideration for the Department of Education and State Vocational Schools in Central Sulawesi Province, Republic of Indonesia. regarding the effectiveness of the implementation of the School Operational Assistance Fund .

Literature Review

As a reference in this research, previous research is presented as a reference as follows:

Dyah Ayu (Thesis 2021), Implementation of the School Operational Assistance (BOS) Program at State Junior High School 1 Gondanglegi Malang Regency. The purpose of this study was to determine, describe, and analyze: the process of implementing the School Operational Assistance (BOS) program at State Junior High School 1 Gondanglegi Malang Regency, as well as the driving and inhibiting factors in the implementation process. The research method used is a qualitative method with a descriptive approach. There are several factors in the Implementation of the School Operational Assistance (BOS) Program, including: Driving factors: Fulfillment of school needs Creating children's interest in going to school at SMPN 1 Gondanglegi, Community Enthusiasm in Choosing Free Schools so that schools are not confused about finding students, School Dropout Rates can be reduced After the BOS Program so that the number of students is stable and the amount of BOS funds remains stable. Inhibiting Factors: The time of disbursement of BOS funds is not in accordance with the schedule, Learning during the Covid-19 Pandemic which requires schools to procure health protocols that are not in accordance with the RKAM, lack of knowledge of parents of students about BOS funds, There is bureaucratic interference in the management of BOS funds which requires schools to buy necessities that are not in accordance with the RAPBS.

Cecep Hasanudin (Thesis 2021), The Influence of School Operational Assistance Management and Budget Transparency on Teacher Performance at SMK Thursina, Tanjungmedar District, Sumedang Regency. This study generally aims to analyze the Influence of School Operational Assistance (BOS) Fund Management and Budget Transparency on Teacher Performance at SMK Thursina, Tanjungmedar District, Sumedang Regency. The research method used is the descriptive analysis method, the research variables consist of independent variables, namely the management of School Operational Assistance (BOS) funds and Budget Transparency and the dependent variable, namely Teacher Performance. The analysis used uses simultaneous multiple regression analysis, the results of the study show that School Operational Assistance (BOS) Fund Management (X1) and Budget Transparency (X2) have an effect on Teacher Performance (Y) of 87.30% while the remaining 12.70% is influenced by other variables outside the variables studied which are not included in the model. Management of School Operational Assistance Funds (BOS) and Budget Transparency have a real and positive influence on the Performance of SMK Thursina Teachers in Tanjungmedar District. The partial influence of BOS Fund Management on the performance of SMK Thursina teachers is 69.30% and budget transparency on the performance of SMK Thursina teachers is 86.60%. Based on the test, the F value obtained count is greater than the Ftable value, namely $F_{count} = 58.292 > F_{table} = 3.55$. From this value, the decision H_0 is rejected, so that the variables of BOS Fund Management and Budget Transparency have a real and positive effect on the Teacher Performance variable at SMK Thursina, Tanjungmedar District, Sumedang Regency.

Herdiyani.Rinda. (Thesis 2019), Effectiveness of School Operational Assistance (BOS) Fund Distribution at Girirejo Elementary School. The problems faced by all elementary schools are that BOS funds do not arrive on time, and the committee does not understand the management of BOS funds. This study aims to describe the planning, implementation, supervision, evaluation, reporting and accountability of BOS fund management at Girirejo Elementary School. This study was conducted at Girirejo 02 Elementary School, Ngablak District. Regency Magelang. The level of effectiveness of BOS fund management at SD Negeri Girirejo 02 reached 63%, within the effective criteria. Efforts made by all elementary schools include borrowing funds and shopping on credit, and strengthening the committee related to BOS funds.

Rohyati Sari (Thesis 2018), Management of School Operational Assistance at SMP Negeri 3 Jati Agung, South Lampung. School Operational Assistance (BOS) is one of the sources of funding in schools. BOS management at SMPN 3 Jati Agung consists of budget planning, budget implementation, evaluation and budget accountability. In school financing management, one of the important instruments is the preparation of the School Budget Work Plan (RKAS). Evaluation of the implementation of the BOS Fund Budget at SMP Negeri 3 Jati Agung, South Lampung based on findings in the field was carried out by both the school BOS fund manager, the District BOS Management Team at the South Lampung Regency Education Office and by the Inspectorate. In conclusion, the BOS Fund Budget Planning of SMPN 3 Jati Agung has been implemented by the manager in accordance with the education financing standards and BOS technical instructions contained in the RKAS which is synchronized with the RKS. The implementation of the BOS fund budget from receipts and expenditures is recorded and reported in accordance with the BOS technical guidelines, and SMPN 3 Jati Agung has followed the guidelines contained in the BOS technical guidelines whose allocations have been arranged in the RKAS. Evaluation, accountability and supervision of the BOS fund budget are in accordance with BOS fund management standards, internally by the BOS fund manager of SMPN 3 Jati Agung and externally by the district BOS Management Team, the inspectorate at the end of each quarter and there is supervision from the Community Social Institution (LSM).

Haryatmo (Thesis 2018), Management of School Operational Assistance Funds (BOS) in the Perspective of Improving School Quality at SMP Pius Bakti Utama Gombong, Kebumen Regency, Academic Year 2015/2016. The purpose of this study was to describe (1) BOS Fund Planning, (2) Use of BOS Funds, (3) Evaluation of Use of BOS Funds. The results of the study indicate that in managing BOS funds, SMP Pius. Bakti Utama Gombong carried out Planning, Use and Evaluation activities in accordance with the 2016 BOS Technical Guidelines. BOS funds are used primarily for activities that support students to develop optimally both academically and non-academically. SMP Pius Bakti Utama Gombong does not use BOS funds to pay honorariums for the School BOS Team. The allocation of funds for this purpose is diverted to finance activities that optimize the potential of its students. There are factors that support the

smooth management of BOS funds , namely a solid BOS Team, the availability of adequate infrastructure, control and monitoring from the foundation and government, and the exemption of schools from taxpayer status. There are also factors that hinder the management of BOS funds , such as the small allocation of BOS funds due to the small number of students, the specifications of goods recommended by the government do not match the needs of the school, and the delay in the disbursement of BOS funds.

Wahab (Thesis 2018). Effectiveness of Junior High School Operational Assistance Fund Implementation in Sinjai Regency (Study at SMP Negeri 3 Sinjai). This study uses a qualitative research method with a case study approach. The purpose of this study is to determine the Effectiveness of the Implementation of Junior High School Operational Assistance Funds in Sinjai Regency (Study at SMP Negeri 3 Sinjai), so this study wants to see the extent of the effectiveness of the implementation of the School Operational Assistance Fund (BOS) program. The results of the research in the field show that the effectiveness of the implementation of the Junior High School Operational Assistance Fund in Sinjai Regency (Study at SMP Negeri 3 Sinjai) is that it has not been fully implemented properly or has not been implemented properly. optimal. This is due to the Distribution of School Operational Assistance Funds often experiencing delays in disbursement of funds so that it does not comply with the schedule determined by the BOS Fund Technical Instructions. This causes school activities to be neglected because they really need operational costs, including priority activities that are also not carried out properly or are not effective and for the financing item for the development of school libraries has not been fulfilled or has not met the ideal service standards. because it still requires several textbooks to be used or used by students, even though it is very clear in the Technical Instructions in this BOS fund program that schools are required to buy/provide textbooks for students and teacher guides according to the curriculum used by the school.

Effectiveness

Effectiveness is basically related to the time of achieving the objectives or targets of the policy (utility results). Effectiveness is the relationship between output and the objectives or targets that must be achieved. Operational activities are said to be effective if the activity process achieves the objectives and final targets of the policy (Mardiasmo, 2012: 132). Effectiveness basically indicates the level of achievement of results, and is always associated with efficiency, although there are differences between the two. Effectiveness emphasizes the results achieved, while efficiency looks more at how to achieve the results achieved by comparing the input and output (Siahaan, 2011: 26).

Mahmudi (2010:143) stated that effectiveness is the relationship between output and goals or targets that must be achieved. It is said to be effective if the activity process achieves the goals and final targets of the policy (spending wisely). The greater the output produced towards achieving the goals and targets determined, the more effective the work process of an organizational unit. The Regional School Operational Assistance Fund (BOSDA) can be categorized as follows:

Achievement level above 100% means very effective.

Achievement level between 90%-100% means effective.

Achievement level between 80%-90% means quite effective.

Achievement level between 60%-80% means less effective.

Achievement level below 60% means ineffective.

Effectiveness is the achievement of predetermined goals, whether in the form of targets, long-term goals or organizational vision. However, the achievement of this goal must also refer to the vision of the organization (Atik, 2015:174). According to SP. Siagian (2012: 151) Effectiveness is the achievement of various suggestions that are determined on time by using certain resources that have been allocated to carry out certain activities. According to Gibson (2011:120) Effectiveness is the achievement of goals and targets that have been agreed upon to achieve joint business goals. The level of goals and targets indicates the level

of effectiveness. The achievement of goals and targets will be determined by the level of sacrifice that has been made.

According to Edy Sutrisno (2017:125), to measure effectiveness/activity, several indicators need to be considered, namely:

Program understanding.

Right on target.

On time.

Achievement of goals.

Real change.

Then Manahan P. Tampubolon (2014: 77-78) put more emphasis on the criteria of effectiveness, namely:

Production means the ability to produce the quantity and quality of output that meets environmental demands.

Efficiency means the environmental comparison figure between output and input.

Satisfaction means that the results of production have a positive effect on the user.

Adaptation means how far one is able to face changes in the internal and external environment.

Development means that the place or container adapts to what is happening in the internal and external environment and in accordance with developments and needs.

Measuring the Effectiveness of Advertising Tax

Effectiveness here is a comparison between input and output on Operational Assistance (BOS) in SMK 2 Palu City . The amount of tax effectiveness according to Abdul Halim (2014:93) is calculated using the following formula: Effectiveness = Realization : Target x 100 %.

Information

Presentasi	<60%	60%-80%	80%-90%	90%-100%	>100%
Kriteria	Tidak Efektif	Kurang Efektif	Cukup Efektif	Efektif	Sangat Efektif

Sumber: Depdagri, Kepmendagri Nomor 690.900.327 Tahun 1996

School Financial Management

The financial and financing components in a school are production components that determine the implementation of teaching and learning activities in schools along with other components. In other words, every activity carried out by the school requires costs, whether consciously or unconsciously. These financial and financing components need to be managed as well as possible, so that existing funds can be utilized optimally to support the achievement of educational goals. The use of budgets and finances from any source, whether from the government or from the community, needs to be based on general principles of

financial management, the principles of educational financial management according to Suryana (2008) are as follows:

Economical, not luxurious, efficient and according to needs

Directed and controlled according to plans, programs/activities.

Open and transparent and accompanied by evidence of use.

Using domestic production capabilities/results

According to Suryana (2008) a budget is a plan formulated in rupiah for a certain period of time, as well as the allocation of resources to each part of the activity. The budget plays an important role in planning, controlling and evaluating activities carried out by the school. Schools together with the committee or school council at the beginning of each budget year need to jointly formulate the School Revenue and Expenditure Budget Plan (RAPBS) as a reference for school administrators in implementing good school financial management. All school financial expenditures from any source must be accounted for, this is a form of transparency in financial management. However, the principles of transparency and honesty in accountability must continue to be upheld. In relation to financial management, what needs to be considered by the treasurer according to Suryana (2008) are:

At the end of each budget year, the treasurer must make a report

finances to the school committee to be matched with the RAPBS.

The financial report must be accompanied by evidence of existing expenditure.

Receipt or proof of purchase or proof of receipt and proof of expenditure

The financial balance sheet must also be presented for review by the team.

financial accountability of the school committee.

School Operational Assistance Fund

School Operational Assistance (BOS) is a government program originating from the reallocation of fuel subsidy funds (PKPS-BBM) in the field of education. This program aims to free education costs for underprivileged students and ease the burden for other students. With BOS, it is hoped that students can obtain better quality basic education services until they graduate in order to complete the nine-year compulsory education. The target of the BOS program is all elementary and junior high schools, both public and private throughout Indonesia. The School Operational Assistance (BOS) referred to in the PKPS BBM Education Sector includes components for non-personnel operational costs. These non-personnel operational costs are prioritized, not teacher welfare costs and not investment costs.

The location of the BOS budget is in each school with the calculation: Number of students X Student BOS Funds per year. For example: Palu 1 Public Elementary School has 131 students, so the BOS fund allocation is: 131 students X Rp 800,000 = Rp 104,800,000/year.

The use of BOS funds must be guided by the BOS program implementation guidelines issued by the central government, which among other things regulate (a) Criteria for activities that may be funded by BOS

Activities that cannot be funded by BOS

*Distribution of School Operational Assistance Funds**Time of Fund Distribution*

In the 2019 budget year, BOS funds were provided for 12 months for the period January to December 2019, namely semester 2 of the 2019/2020 school year and semester 1 of the 2019/2020 school year. Funds were distributed every 3-month period, namely the January-March, April-June, July-September and October-December periods. (Ministry of National Education, 2020:3).

b. Mechanism for Disbursing School Operational Assistance Funds The mechanism for distributing BOS Funds for State Schools, (Ministry of National Education, 2020), is that the Assistant Expenditure Treasurer submits a Payment Request Letter (SPP) to the Budget User Authority (KPA) every quarter according to the budget allocation per school determined by the Ministry of National Education. The KPA issues a Payment Order Letter (SPM) which is submitted to the Regional General Treasurer (BUD). The Assistant Expenditure Treasurer (BPP) at the Education Office transfers the BOS Funds received from the BUD directly to the Assistant Expenditure Treasurer (PBPP) for payment of BOS activities in each school. PBPP reports the realization of the use of funds received per quarter by attaching a recap of the SPJ and valid proof of accountability documents to the BPP at the Education Office no later than 10 (ten) working days before the end of each quarter. The realization of the use of BOS funds in accordance with the amount and valid evidence is recorded in the General Cash Book by the Assistant Expenditure Treasurer along with a grouping of budget realization per type of expenditure.

The main priority in the BOS program is supervision carried out by the District/City Education Office to schools. Internal functional supervision is carried out by the Inspectorate General of the Ministry of National Education and the Provincial and District/City Regional Inspectorates. External supervisory agencies that supervise the BOS program are the Financial and Development Supervisory Agency (BPKP) and the Audit Board. In order to ensure transparency in the implementation of the BOS program, community elements and community complaint units in schools can also supervise the implementation of the BOS program but do not conduct audits (Depdiknas, 2010). In addition to supervision activities, the management of BOS funds is also examined in the form of monitoring. Internal monitoring activities are carried out by the BOS Management Team at the Central Level, Provincial Level and District/City Level. In addition to monitoring by the District BOS Team, BOS monitoring is also carried out in an integrated manner with school monitoring carried out by school supervisors.

External monitoring is carried out by the Research and Development Agency (Balitbang) and other competent independent institutions. The main components that are monitored, (Depdiknas, 2010:18) are:

Allocation of funds for schools receiving assistance

Distribution and use of funds

Service and handling of complaints

Financial administration

Reporting

Reporting of School Operational Assistance Funds

In accounting for the use of BOS funds, schools must report an accountability report on the use of BOS funds to the Regency/City BOS Management Team, including: a report on the realization of the use of funds per source of funds, General Cash Book, Cash Subsidiary Book, Tax Subsidiary Book, Bank Subsidiary Book, along with supporting documents as proof of BOS fund expenditure (receipts/invoices/notes/bonuses from vendors/shops/suppliers).

Flow of Thought

Management requires knowledge, human resources, skills in making activities effective and efficient in achieving success. Therefore, an organization will be successful if it implements management that better and more effective. Then Effectiveness is basically related to the time of achieving the objectives or targets of the policy (utility). Effectiveness is the relationship between output and goals or targets that must be achieved. Operational activities are said to be effective if the activity process achieves the goals and final targets of the policy (Mardiasmo, 2012: 132). Activities can be said to be effective in a Vocational High School (SMK) if the activity process achieves the goals and final targets of the policy. The greater the output produced towards achieving the goals and targets determined, the school can be said to be effective.

The effectiveness of State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia in distributing Regional School Operational Assistance Funds can be categorized according to the level of effectiveness as follows: (a) Achievement level above 100% means very effective (b) Achievement level between 90%-100% means effective (c) Achievement level between 80%-90% means quite effective (d) Achievement level between 60%-80% means less effective and (e) Achievement level below 60% means ineffective. The flow of thought of this research is more clearly described in the following figure:

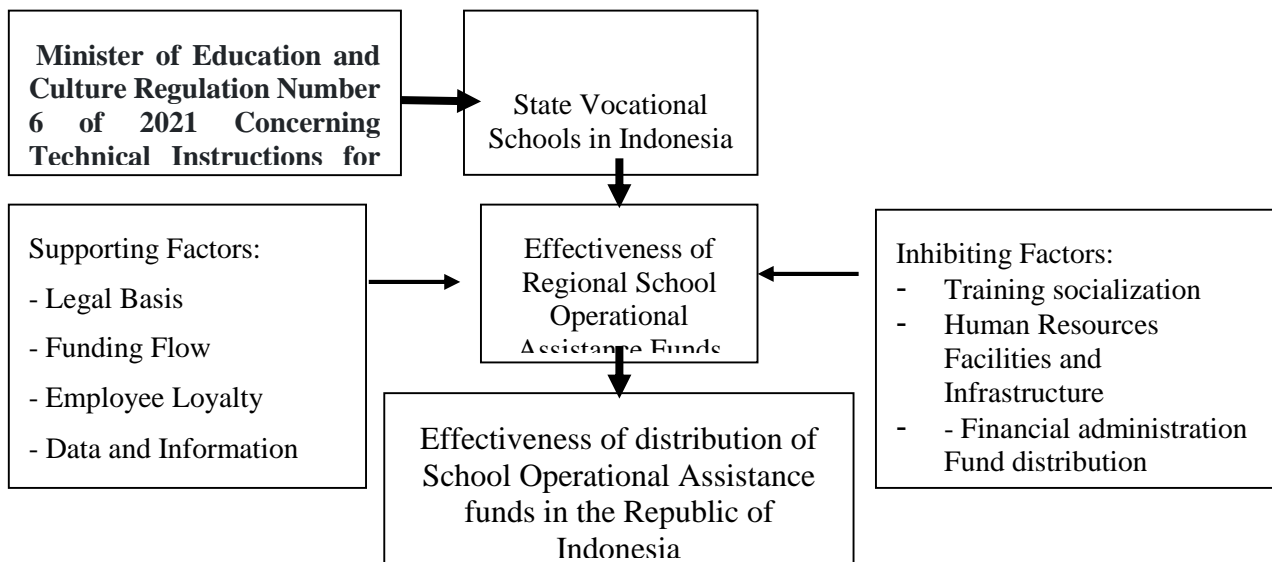


Figure 1. Framework

Research Methods

Research methods are basically scientific ways to obtain data with specific purposes and uses. Scientific methods mean that research activities are based on scientific characteristics, namely, rational, empirical and systematic. Rational means that research activities are carried out in reasonable ways, so that they are accessible to human reasoning. Empirical means that the methods used can be observed by human senses, so that others can observe and know the methods used. Systematic means that the process used in the research uses logical steps. Sugiyono, (2016: 1).

Types of Research

This type of research is qualitative descriptive research. Qualitative research is

research that describes and depicts existing phenomena, both natural and human-engineered, which pays more attention to the characteristics, quality and interrelationships between activities. In addition,

descriptive research is research that does not provide treatment, manipulation or changes to the variables studied, but rather describes a condition as it is through observation, interview and documentation methods (Sugiyono, 2013: 73).

Informant

Determination technique The informants in this study used *purposive sampling*. According to Siregar (2010: 148) purposive sampling is a method of determining informants based on certain criteria. The criteria used in this study are as follows:

- Teacher at State Vocational Schools in Central Sulawesi Province, Republic of Indonesia.
- Have competence in the field of School Operational Assistance Management
- State Schools that receive School Operational Assistance Funds .
- School Operational Assistance Fund Report for two years in Central Sulawesi Province .

Based on these criteria, the number of informants in this study was 5 people, namely: 1 principal, 1 vice principal and 3 students. Teachers who handle Regional Operational Assistance Funds at Vocational Schools Central Sulawesi Province, Republic of Indonesia.

Concept Definition

To make it easier to analyze this research, the author describes the concept definition as follows:

Effectiveness is Effectiveness here is a comparison between input and output on and Regional Operational Assistance in State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia . The amount of tax effectiveness according to Abdul Halim (2014:93) is calculated using the following formula:

Effectiveness = Realization : Target x 100 %.

Regional School Operational Assistance (BOS DA) is a regional government program originating from regional government funds in the field of education. This program aims to free education costs for underprivileged students and provide relief for other students.

Data Types and Sources

The types of data used in this study are:

- *Qualitative Data*

Qualitative data is data obtained by researchers from the results of interviews with research informants.

- *Quantitative Data*

Quantitative data is data in the form of numbers, such as the number of schools receiving BOS funds.

Data source

Primary data,

Primary data is the main data analyzed in this research. The primary data is in the form of informant answers when conducting interviews with research informants.

Secondary Data

Secondary data is supporting research data, obtained from research objects and from various literature. This data includes: number amount Students receiving BOS funds and Number of Schools.

Data Collection Technique

The data collection required in this research was carried out using several techniques as follows:

- Observation is a data collection technique by systematically observing and recording symptoms or phenomena that exist in the research object.
- Interviews are a data collection technique carried out by conducting direct question and answer sessions with respondents (*personal face to face interviews*). Sambas & Maman (2017: 21).
- Documentation, namely taking data related to research, for example, the number of students , number of teachers and documentation of State Vocational School Offices in Central Sulawesi Province , Republic of Indonesia .

Data Analysis Techniques

Data analysis techniques focus on data obtained through research . Data analysis is carried out during data collection in the field and after all data is collected using interactive model analysis techniques. Restu (2010:253) states that data analysis is the process of collecting, modeling and transforming data with the aim of highlighting and obtaining useful information, providing suggestions, conclusions, and supporting decision making. The data analysis technique in this study is descriptive analysis, namely a method carried out by collecting and classifying existing data, then analyzing and interpreting the data so as to provide a true picture of the company's condition. (Fahmi, 2021) namely providing a clear picture of the problem being studied regarding target data and realization of BOS Fund receipts at State Vocational High Schools in Central Sulawesi Province , Republic of Indonesia . The steps in analyzing data in this study are as follows.

Collecting information and data regarding targets and realization of BOS Fund receipts at State Vocational Schools in Central Sulawesi Province, Republic of Indonesia.

Calculating the level of effectiveness by comparing the target and realization of BOS Fund receipts for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia.

Analyze the effectiveness of BOS Funds for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia. Based on the criteria obtained with the formula:

$$\text{Efektivitas} = \frac{\text{Realisasi Dana BOS}}{\text{Target Dana BOS}} \times 100 \%$$

Analyze the inhibiting and supporting factors of BOS Funds in State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia .

Conduct discussions and draw conclusions.

Results and Discussion

Vision

The realization of an independent, professional institution, with quality graduates who are pious, have good morals, master science and technology, and have environmental insight . Independent Institution In Skilled Qualified Graduates, Pious, Good Morals, Technology And Science Competent And Environmental Views”

Mission

Equipping students with faith and piety towards God Almighty and noble morals.

Supplying the Students with faith and beliefs toward the one supreme God and lofty thoughts.

Developing Competency-based Education and Training, imbued with the values of National Culture and Character

Developing competency-based training which blends in National character and cultural values.

Creating conducive and environmentally friendly training conditions, to produce professional workers who master science and technology, who are able to compete in the national and global markets,

Creating a conducive training atmosphere and environmental views, in producing skilled professionals, who are knowledgeable and have technological skills, then can compete in the National and Global market field.

Improving mastery of English and regional languages for national and regional interests

Improving English use and Local Language due to National and Global importance.

Developing an entrepreneurial spirit, creativity and innovation so that graduates are not only able to find work but more importantly, create jobs.

Developing Entrepreneurship, creativity and innovations, so the graduates can create a job field more than just finding a job.

Descriptive Analysis

This research was conducted at State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia, which aims to produce graduates who have honest, disciplined, responsible attitudes, and are able to develop their profession according to National and Global standards. Data collection in this study comes from two sources, namely primary data obtained from interviews with research informants and secondary data in the form of documentation of target data and realization of BOS Funds . Based on data obtained from State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia, both through documentation and interviews. So every year the receipt of BOS Funds has a target that has been set as a source of SMKN Income. More clearly the development of BOS Funds at State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia is presented in the following table:

Table 1. The Effectiveness of BOS Funds for Vocational High Schools in Central Sulawesi Province, Republic of Indonesia

No	JUMLAH ANGGARAN	REALISASI	TAHUN
1	2.755.200.000	100%	2019
2	2.750.400.000	100%	2020
3	2.672.000.000	100%	2021
4	2.718.400.000	100%	2022
5	2.638.409.000	100%	2023

Source: SMKN 2 Palu, 2025

Based on Table 1, it shows that the target for BOS Fund receipts for State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia in 2019 is IDR 2,755,200,000 . while the realization is Rp. 2,755,200,000 in other words the target that has been set has been achieved by 100%. Then in 2020 the target for receiving SMKN BOS Funds is 2,750,400,000 while the realization is 100% , in other words the target that has been set has been achieved. In 2021 the target for receiving SMKN BOS Funds in 2021 is Rp. 2,672,000,000 while the realization is Rp. 2,672,000,000 in other words the target that has been set has been achieved by 100%. Then in 2022 the target for receiving SMKN BOS Funds is Rp. 2,718,400,000 while the realization is Rp . 2,718,400,000 , in other words the target that has been set has been achieved by 100%. Furthermore, in 2023 the target for receiving SMKN BOS Funds is IDR 2,638,409,000 while the realization is IDR 2,638,409,000 , in other words the target that has been set has been achieved 100%, from 2019 to 2023.

Discussion

Discussion of the Effectiveness of Using School Operational Assistance Funds (BOS) in State Vocational Schools in Central Sulawesi Province, Republic of Indonesia in this study uses the following formula:

$$\text{Efektivitas} = \frac{\text{Realisasi Dana Bos}}{\text{Target Dana Bos}} \times 100 \%$$

$$\begin{aligned} \text{Efektivitas Dana Bos Tahun 2019} &= \frac{2.755.200.000}{2.755.200.000} \times 100 \% \\ &= 100 \% \end{aligned}$$

$$\begin{aligned} \text{Efektivitas Dana Bos Tahun 2020} &= \frac{2.750.400.000}{2.750.400.000} \times 100 \% \\ &= 100 \% \end{aligned}$$

$$\begin{aligned} \text{Efektivitas Dana Bos Tahun 2021} &= \frac{2.672.000.000}{2.672.000.000} \times 100 \% \\ &= 100 \% \end{aligned}$$

$$\text{Efektivitas Dana Bos Tahun 2022} = \frac{2.716.400.000}{2.716.400.000} \times 100 \%$$

$$= 100 \%$$

$$\begin{aligned} \text{Efektivitas Dana Bos Tahun 2023} &= \frac{2.658.409.000}{2.658.409.000} \times 100 \% \\ &= 100 \% \end{aligned}$$

State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia in realizing and implementing the School Operational Assistance Fund Program. The ability of State Vocational High Schools in carrying out their duties and objectives is categorized as effective if the effectiveness ratio reaches a value of 100%. The amount of tax effectiveness according to Abdul Halim (2014:93) is calculated using the formula as follows: Effectiveness = Realization : Target x 100 %. The development of the effectiveness of the use of School Operational Assistance (BOS) funds in State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia is presented in the following table:

Table 2. The Effectiveness of BOS Funds for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia

Year	BOS Fund Target (Rp)	BOS Fund Realization (Rp)	Percentage (%)	Criteria
2019	2,755,200,000	2,755,200,000	100.00	Effective
2020	2,750,400,000	2,750,400,000	100.00	Effective
2021	2,672,000,000	2,672,000,000	100.00	Effective
2022	2,718,400,000	2,718,400,000	100.00	Effective
2023	2,638,409,000	2,638,409,000	100.00	Effective

Source: Central Sulawesi Provincial Education Office, data processed 2024.

Based on the table, it shows that the target for BOS Fund receipts for State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia fluctuates and tends to decrease every year of the education budget. This can be seen in 2019, the target and realization of BOS Funds for State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia amounted to Rp. 2.755.200,000 while the realization amounted to Rp. 2,755,240,000 with a percentage of **100** % so that it is included in the effective criteria. Then in 2020 the target and realization of BOS Funds for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia amounted to Rp. 2,750,400,000 while the realization amounted to Rp. 2,750,400,000 with a percentage of **100** % so it is included in the **effective criteria**. Then the Realization of BOS Funds for State Vocational Schools in Central Sulawesi Province, Republic of Indonesia in 2020 decreased by Rp. 4,800,000 when compared to 2019.

The decrease in the amount of BOS funds for State Vocational High Schools in Central Sulawesi Province of the Republic of Indonesia and other Vocational High Schools in Indonesia is explained by the fact that the Ministry of Education and Culture (Kemendikbud) began distributing School Operational Assistance (BPS) funds in 2021. However, the amount decreased compared to 2020. "In 2021, we will provide BOS funds to 216,000 educational units with an allocation of IDR 52.5 trillion," said Minister of Education and Culture Nadiem Makarim as reported by the Kemendikbud Youtube page during an online press conference entitled Socialization of BOS and Physical DAK Policies 2021, Thursday (25/2/2021). Meanwhile, last year, the allocation for BOS funds reached IDR 54.32 trillion.

Nadiem Makarim as Minister of Education said that in the use of BOS funds this year there are changes. Among other things, the distribution of BOS funds is no longer given based on the number of students in the school. Instead, looking at the condition of the school area in one area. So there is differentiation between areas, each district and region, there are variations in schools. "So the unit cost value changes," he said. The BOS Fund can still be used flexibly. Primarily, to facilitate the needs of each school in the midst of the pandemic. "And the third is that BOS reporting is done online. "So we have a transformation in

reporting methods," said Nadiem. He said, the difference in BOS fund allocation for each school takes into account several factors such as the regional cost index and the difficulty of access to reach the school. This is because Indonesia has various regions whose needs are not the same as each other. It could be that certain regions require higher costs than other regions.

The results of this study indicate that a number of districts/cities were late in disbursing school operational assistance (BOS) funds in the first quarter of 2023. This was caused by two factors that were described, namely (1) the District/City Regional Revenue and Expenditure Budget (APBD) had not been completed. (2) The District/City's commitment to distribute BOS funds on time was still low. The APBD problem or waiting for the regional head does not dominate the delay in the flow of BOS funds.

2023 BOS funds disbursed each semester is divided into two stages, namely at the opening of each semester. . Based on the Regulation of the Minister of Education, Culture, Research, and Technology (Permendikbud Ristek) No. 63 of 2022 concerning Instructions and Technical Management of Operational Assistance for Education Units (BOSP), there are significant differences in the distribution and reporting of BOS funds from the previous year. For 2023, the disbursement schedule for BOS Funds is only divided into two stages, namely the first stage of 50 percent which will be distributed at the earliest in January and the second stage of 50 percent which will be distributed at the earliest in July.

The mechanism for disbursing BOS funds in 2023 for the regular type will be disbursed directly from the RKUN or State General Cash Account to the education unit account in only two stages. Reporting of School Operational Assistance (BOS) funds in 2022 is a requirement for disbursement. For example, the stage 1 report is a requirement for disbursement of stage 2, and so on. The explanation regarding reporting on the use of BOS funds for educational units and reductions based on each educational unit's reporting is as follows. The reduction in the disbursement of Regular PAUD BO P funds , Regular BOS, and Regular Equivalency BOP stage 1 is carried out by 2 (two) percent if the report is submitted on February 1 to the end of February of the relevant year . Then 3 (three) percent if the report is submitted on March 1 to the end of March of the relevant year , 4 (four) percent if the report is submitted on April 1 to June 25 of the relevant year.

The results of this study indicate that the level of effectiveness of the Target and Operational Assistance Funds of State Vocational High Schools in Central Sulawesi Province, Republic of Indonesia in 2019 to 2023, the percentage reached 100%. So it can be said that the level of effectiveness of the Target and Operational Assistance Funds of State Vocational High Schools 2, Palu City is included in the **effective criteria**. Results This research is in line with research Herdiyani.Rinda. (Thesis 2019), Effectiveness of School Operational Assistance (BOS) Fund Distribution at Girirejo Elementary School . The problems faced by all elementary schools are that BOS funds do not arrive on time, and the committee does not understand the management of BOS funds. This study aims to describe the planning, implementation, supervision, evaluation, reporting and accountability of BOS fund management at Girirejo Elementary School. This study was conducted at Girirejo 02 Elementary School, Ngablak District, Regency Magelang.

Data were collected using interview, questionnaire and documentation methods, which were then analyzed using quantitative descriptive analysis. The results of the study indicate that the preparation of the RKAS was on time at the beginning of the budget year, based on the priority scale of school needs, and involved the committee and teachers. The implementation aspect has not been entirely successful because the distribution of BOS funds is still late. The administration of bookkeeping is in accordance with Permendiknas No. 48 of 2017. The supervision aspect has not been successful because there has been no supervision from the school committee and related agencies on a regular basis. Evaluation activities by the committee have been carried out although not optimally. Reporting on the management of BOS funds at SDN Girirejo 02 can be said to have been successful because it has made a report in accordance with the technical instructions for managing BOS funds in accordance with Permendiknas No. 48 of 2017.

The level of effectiveness of BOS fund management at SD Negeri Girirejo 02 reached 63%, within the effective criteria. Efforts made by all elementary schools include borrowing funds and shopping on credit, and strengthening the committee related to BOS funds.

This study is also in accordance with Rohyati Sari's research (Thesis 2018), Management of School Operational Assistance (BOS) at SMP Negeri 3 Jati Agung, South Lampung. School Operational Assistance (BOS) is one of the sources of funding in schools. BOS management at SMPN 3 Jati Agung consists of budget planning, budget implementation, evaluation and budget accountability. Rohyati Sari's Research (Thesis 2018), conclude that the implementation of the BOS fund budget from receipts and expenditures is recorded and reported according to the BOS technical guidelines, and SMPN 3 Jati Agung has followed the guidelines contained in the BOS technical guidelines whose allocations have been arranged in the RKAS. Evaluation, accountability and supervision of the BOS fund budget are in accordance with the BOS fund management standards, internally by the SMPN 3 Jati Agung BOS fund manager and externally by the district BOS Management Team, the inspectorate at the end of each quarter and there is supervision from the Community Social Institution (LSM).

The results of this study are in accordance with the results of Wahab's research (Thesis 2018). Effectiveness of the Implementation of Junior High School Operational Assistance Funds in Sinjai Regency (Study at SMP Negeri 3 Sinjai). The BOS program at SMP Negeri 3 Sinjai, conceptually provided to reduce the burden on the community, especially the poor or disadvantaged so that they can obtain adequate and quality Compulsory Education services, but the reality in the field has not been able to run as expected. Although the School is actually making every effort to improve the quality of education and reduce education costs to a minimum. However, it is constrained by the many mechanisms for the use and prohibitions on the use of BOS funds , making it difficult for the school to spend BOS funds to improve the quality of education at the School, including the provisions for purchasing books that have been determined in the BOS technical instructions. Not to mention the delay in the disbursement of BOS which seems deliberate by the Sinjai Regency Government.

The results of the research in the field show that the effectiveness of the implementation of the Junior High School Operational Assistance Fund in Sinjai Regency (Study at SMP Negeri 3 Sinjai) is that it has not been fully implemented properly or has not been implemented properly. optimal. This is due to the Distribution of School Operational Assistance Funds often experiencing delays in disbursement of funds so that it does not comply with the schedule determined by the BOS Fund Technical Instructions. This causes school activities to be neglected because they really need operational costs, including priority activities that are also not carried out properly or are not effective and for the financing item for the development of school libraries has not been fulfilled or has not met the ideal service standards. because it still requires several textbooks to be used or used by students, even though it is very clear in the Technical Instructions in this BOS fund program that schools are required to buy/provide textbooks for students and teacher guides according to the curriculum used by the school.

Conclusion

Based on the results of research and analysis conducted by researchers regarding the effectiveness The use of Operational Assistance Funds for State Vocational Schools in Central Sulawesi Province , Republic of Indonesia, is concluded as follows:

The use of Operational Assistance Funds for State Vocational High Schools in Central Sulawesi Province , Republic of Indonesia is in the effective criteria . This is because the effectiveness value is at 100 percent.

Inhibiting factors in the use of operational assistance funds for state vocational schools in Central Sulawesi Province , Republic of Indonesia, namely: Socialization of training (b) Human Resources Facilities and Infrastructure, (c) financial administration (d) Distribution of funds.

Supporting factors in the use of operational assistance funds for state vocational schools in Central Sulawesi Province, Republic of Indonesia, namely: (a) clear legal basis, (b) clear funding flow, (c) employee loyalty , (e) good data and information .

Suggestion

Based on the conclusions, several suggestions in this study are as follows:

To the Regional Government in the Province of Central Sulawesi, Republic of Indonesia to build adequate infrastructure so that it can support the sustainability of operational and learning activities. Then conduct Training and Development of teachers and staff so that they can improve their abilities in managing School Operational Assistance Funds.

To the Principals of State Vocational Schools in Central Sulawesi Province, Republic of Indonesia to support transparency, accountability, and effectiveness in the use of funds. BOS with the following steps:

- Open Reporting System such as The existence of an open and easily accessible reporting mechanism allows parties involved in supervision to receive information quickly and respond to potential violations.
- Transparency of Information, such as transparency in reporting and information related to the use of BOS funds makes it easier for parties conducting supervision to understand and verify its implementation.
- Utilization of information technology, such as online applications or platforms, can facilitate reporting, monitoring, and analysis of data related to the implementation of School Operational Assistance.

Further researchers are advised to develop this research by examining School Operational Assistance Funds throughout Central Sulawesi Province so that comprehensive conclusions can be obtained.

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