

Good Governance and Strengthening the Governance of School Operational Assistance (BOS) Funds Through a Risk Management Approach

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Abstract

This study aims to analyze the implementation of *good governance* principles in strengthening the governance of School Operational Assistance (BOS) funds through a risk management approach. The management of BOS funds as part of public financial administration requires governance that is transparent, accountable, effective, and participatory to ensure that the objectives of improving educational quality can be achieved optimally. However, in practice, various risks are still encountered, including administrative errors, delays in reporting, weak supervision, limited human resources, and low transparency in educational budget management. This study employed a qualitative approach with a descriptive method. Data were collected through observation, in-depth interviews, and documentation. The analysis used the interactive model of Miles and Huberman, consisting of data reduction, data presentation, and conclusion drawing. The findings reveal that the implementation of *good governance* principles in the management of BOS funds has not been fully optimal due to constraints related to transparency, accountability, supervisory effectiveness, and community participation. The application of risk management through stages of risk identification, risk analysis, risk mitigation, as well as monitoring and evaluation becomes an important strategy in strengthening financial governance in the education sector. Enhancing the capacity of fund managers, optimizing supervision, utilizing digital technology, and increasing community involvement are strategic efforts in creating governance that is effective, transparent, and accountable.

Keywords: Good Governance, Government, School Operational Assistance (BOS) Funds, Risk Management, Public Administration

Introduction

Education holds a strategic position in national development because it serves as the primary foundation for shaping high-quality, productive, and competitive human resources (Mudzakir, & Aslan, 2025; Akmaluddin et al., 2025; Permatasari & Tandiyuk, 2023). The progress of a nation is no longer determined solely by the availability of natural resources, but also by the ability of the state to build an educational system that is adaptive to the development of science, technology, and global dynamics. UNESCO (2023) emphasizes that education is a key factor in promoting sustainable development, reducing social inequality, and improving the quality of life of society. Therefore, education is viewed as an essential instrument in strengthening national capacity while simultaneously improving public welfare in a sustainable manner.

In efforts to improve the quality of educational services, the government continues to implement policy reforms in the education sector, particularly in educational financing (Emegwa & Onwumbiko, 2025; Husnidar et al., 2024). Educational financing is an important

component in supporting the continuity of the learning process, the development of educational facilities, the enhancement of teachers' competencies, and the improvement of school service quality. OECD (2022) explains that an effective educational financing system significantly influences the improvement of learning quality and the equal distribution of access to education. Conversely, weak governance in educational financing can affect the effectiveness of educational services and reduce the quality of educational administration at the school level.

One of the government's policies in supporting educational financing is implemented through the School Operational Assistance (BOS) Program, which aims to support the operational needs of primary and secondary educational institutions (Dewi et al., 2025; Nasrullah, 2023; Nirmalasari et al., 2025; Astuti & Hanif, 2025; Hadna, 2022). The program has become an important part of promoting equitable access to education while strengthening schools' capacity to provide inclusive and high-quality educational services. The Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia (2023) emphasizes that operational educational assistance is directed toward improving the effectiveness of educational implementation through transparent and accountable school operational funding support.

In practice, the management of educational budgets requires good governance because it relates to the use of public finances that must be accounted for both administratively and substantively. Educational financial management is no longer merely understood as an administrative activity, but also as part of public service that must be implemented effectively, efficiently, transparently, and accountably. Christensen et al. (2024) explain that modern public sector governance requires government organizations to integrate accountability, transparency, and effectiveness in managing public resources. Therefore, educational financing governance becomes an essential element in creating professional educational services that are responsive to societal needs.

The concept of good governance serves as a primary foundation in public sector management, including educational governance. The United Nations (2022) explains that good governance includes the principles of transparency, participation, accountability, effectiveness, rule of law, and responsiveness in government administration. In the educational context, these principles become the basis for creating educational management systems capable of addressing public demands for equitable and high-quality educational services. Furthermore, Nor et al. (2022) emphasize that the implementation of good governance in public organizations contributes to improving service quality and public trust in government institutions.

The implementation of good governance principles in educational financing management has become increasingly important as public demands for transparency and accountability in the use of public budgets continue to rise. Society today not only demands quality educational services but also expects openness regarding the use of educational funds at the school level. Danaee & Anvary (2007) explains that public accountability is a crucial element in building legitimacy and public trust in public institutions. Therefore, educational financing management must be able to create a governance system that is open, responsible, and oriented toward public interests.

However, in practice, educational financial management still faces various challenges. Administrative problems, weak supervision, limited human resource capacity, and the underutilization of information technology remain obstacles to creating effective educational governance. Research findings from OECD (2023) indicate that one of the major challenges in educational governance in developing countries is the low managerial capacity and weak internal control systems in educational financing management. These conditions indicate that

educational budget management still contains various potential risks that may affect the effectiveness of educational services.

Risk in public sector management is essentially a consequence of uncertainty that can influence the achievement of organizational objectives. Risks may emerge in the form of administrative errors, delays in reporting, weak internal control systems, and the potential misuse of budgets. In the educational context, these risks may disrupt school operations and reduce the quality of educational services. Hillson (2023) explains that public sector organizations need to develop systematic risk management approaches to anticipate various potential obstacles in public service processes.

A risk management approach has become an important strategy in strengthening modern public sector governance. ISO 31000 (2018) defines risk management as coordinated activities to direct and control an organization with regard to risk. In its development, risk management not only functions as an organizational control mechanism but also as a strategic instrument in improving decision-making effectiveness and public service quality. Fraser & Simkins (2010) explain that the implementation of integrated risk management can enhance organizational resilience in facing environmental changes and the complexity of public sector governance.

The application of risk management is also closely related to the development of modern public administration paradigms that emphasize efficiency, effectiveness, and result-oriented governance. Osborne (2020) explains that modern public organizations are required to establish governance systems that are flexible, innovative, and oriented toward the quality of public services. This approach positions risk control as an important component in supporting organizational effectiveness and improving service quality for society.

On the other hand, the modern public service paradigm also emphasizes the importance of collaboration between government and society in public service delivery. Bryson et al. (2014) explain that collaborative governance has become an important approach in strengthening public service quality through the active involvement of various stakeholders. In the educational context, the involvement of communities and school committees becomes an important part of supporting supervision and accountability in educational budget management.

Bone Bolango Regency, as one of the regions in Gorontalo Province, also faces various challenges in educational financing management. Based on empirical conditions in the field, several issues related to administration, supervision, and human resource capacity in school financial management are still encountered. Delays in report preparation, low understanding of regulations, and limited capability in using digital systems remain dominant issues in educational financing governance within the region.

In addition, supervision over the use of educational budgets has not yet been fully optimized. Supervision tends to focus more on administrative examination rather than substantive evaluation of the effectiveness of budget utilization in improving the quality of educational services. This condition indicates that educational governance still requires strengthening, particularly in the aspects of internal control and organizational risk management.

The development of digitalization in public financial management also presents new challenges for educational institutions. The use of digital systems in financial administration and reporting indeed provides convenience in monitoring and controlling budgets, but at the same time requires adequate technical competencies from organizational managers. Sigurjonsson et al. (2024) and Kitsios et al. (2023) explains that digital transformation in the public sector must be accompanied by improvements in human resource capacity to ensure that the digitalization process can operate effectively and sustainably.

Several previous studies have shown that strengthening educational governance through a risk management approach significantly contributes to improving the effectiveness of public financial management. Research by Halachmi (2003) demonstrates that the implementation of risk control systems can improve transparency and accountability in public organizations. Meanwhile, Fraser & Simkins (2010) explain that the integration of risk management into organizational governance contributes to enhancing decision-making effectiveness and public service quality.

Based on the description above, strengthening educational governance through a risk management approach becomes a strategic step in creating a financial management system that is transparent, effective, and accountable. This approach is not only important in minimizing various administrative risks but also in strengthening the quality of public services in the educational sector. Therefore, this study is important to analyze the implementation of good governance principles in strengthening educational governance through a risk management approach, so that it may provide both theoretical and practical contributions to the development of more professional educational governance oriented toward improving the quality of educational services.

Methods

This study employed a qualitative approach with a descriptive method to analyze the implementation of good governance principles in strengthening the governance of educational financial management through a risk management approach. A qualitative approach was selected because the study sought to gain an in-depth understanding of empirical phenomena occurring in the field, particularly those related to budget management processes, risk control, transparency, accountability, and the effectiveness of supervision in educational governance. The research was conducted in Bone Bolango Regency by involving several schools and related institutions directly engaged in the management and supervision of educational finances. Research informants consisted of school principals, school treasurers, administrative operators, school supervisors, school committee members, and officials from the Education Office who were selected purposively based on their involvement and understanding of the research focus. Data collection techniques were carried out through observation, in-depth interviews, and documentation to obtain comprehensive and relevant data. Observations focused on administrative processes and the management of educational finances within schools, while in-depth interviews were conducted to explore information related to governance risks, supervisory mechanisms, and the implementation of good governance principles. Documentation techniques included the examination of financial reports, planning documents, regulations, and other supporting documents. Data analysis employed the interactive model developed by Sutton & Austin (2015), which consists of data reduction, data presentation, and conclusion drawing conducted continuously throughout the research process. The validity of the data was tested through source triangulation, technique triangulation, and time triangulation to ensure the credibility and consistency of the findings obtained during the study.

Results and Discussion

Research Findings

The findings of this study indicate that the implementation of good governance principles in the governance of educational financial management in Bone Bolango Regency has not yet been fully optimal, although administratively the management mechanisms have generally followed existing regulations. Based on observations, interviews, and documentation, it was found that educational financial management still faces various challenges related to transparency, accountability, supervisory effectiveness, human resource capacity, and

organizational risk control. These conditions indicate that educational governance still requires strengthening through a more systematic and sustainable risk management approach.

In the planning aspect, schools have prepared budget planning documents as guidelines for implementing educational programs. The preparation of activity plans is conducted through internal school meetings by considering operational needs and learning program priorities. However, the findings reveal that the planning process still tends to focus on fulfilling administrative requirements and has not been entirely based on risk analysis or long-term needs assessment. Several informants explained that program preparation and budget allocation are often carried out based on previous years' practices without identifying potential risks that may arise during implementation.

In terms of transparency, the study found that schools have attempted to provide information regarding budget utilization through information boards and internal accountability reports. Nevertheless, information disclosure to the public has not been conducted optimally or consistently. Some community members and school committee representatives admitted that they had not obtained adequate access to detailed information regarding the allocation and realization of educational expenditures. The information provided was generally limited and did not fully present a detailed overview of school budget utilization. This condition indicates that the implementation of transparency principles remains largely administrative and has not yet substantively encouraged public openness.

Regarding accountability, the findings show that schools have prepared accountability reports in accordance with government regulations. However, several administrative problems were still identified, including delays in reporting, data input errors, and inconsistencies between administrative documents and actual implementation in the field. Most of these problems were caused by limited understanding among school financial managers regarding regulations and continuously changing digital administrative systems. Furthermore, changes in school operators and treasurers also affected the consistency of educational financial administration.

The study also found that supervision of educational financial management has not been fully effective. Supervision conducted by related institutions mainly focuses on administrative examination rather than evaluating the effectiveness of budget utilization in improving educational quality. Monitoring activities generally emphasize document completeness and administrative compliance without comprehensive evaluation of the impact of budget utilization on learning quality and educational services. Consequently, supervisory functions have not been fully capable of preventing potential irregularities or inappropriate budget utilization.

From a risk management perspective, the findings indicate that schools do not yet possess structured risk management mechanisms. Risk identification is still conducted informally and has not become an integral part of the organizational management system. The most dominant risks identified in this study include administrative risks, reporting delay risks, weak internal supervision, and limited human resource capacity. Administrative risks appeared in the form of recording errors, document inconsistencies, and delays in preparing accountability reports. Meanwhile, supervisory risks were associated with weak internal control and the lack of comprehensive evaluation regarding the effectiveness of educational budget utilization.

In terms of human resources, the study found that the technical capacity of school financial managers remains relatively limited, particularly in using digital administrative and financial reporting systems. Some treasurers and school operators experienced difficulties in understanding regulatory changes and operating digital reporting applications. These limitations frequently caused administrative obstacles and increased the potential for reporting

errors. In addition, the lack of technical training and assistance from related institutions also contributed to the low capacity of school financial managers.

The findings further reveal that community participation in supervising educational financial management remains relatively low. School committees have not been fully involved in planning, monitoring, and evaluating budget utilization. Community involvement is generally limited to formal attendance at meetings without sustainable monitoring mechanisms. This condition indicates that participatory principles in educational governance have not yet been effectively implemented.

In efforts to minimize risks in educational financial management, schools and related institutions have implemented several control measures, including technical guidance, periodic monitoring, and the use of digital systems in financial administration. However, these measures have not been fully effective due to limited human resource capacity and weak coordination among stakeholders. Although digital systems assist reporting and supervisory processes, they have not completely minimized administrative errors because some school managers still lack adequate technical competencies.

Overall, the findings indicate that the implementation of good governance principles in educational financial management in Bone Bolango Regency still faces significant challenges. Transparency, accountability, supervisory effectiveness, community participation, and risk control have not operated optimally, thereby affecting the effectiveness of educational governance. Therefore, strengthening organizational governance and risk management systems through improving human resource capacity, optimizing supervision, strengthening community participation, and developing more effective and sustainable internal control systems is urgently needed.

Discussion

The findings of this study demonstrate that the implementation of good governance principles in educational financial governance in Bone Bolango Regency still encounters various obstacles affecting the effectiveness of educational services. These conditions indicate that educational governance has not fully integrated the principles of transparency, accountability, participation, effectiveness, and risk control into organizational management processes. In the perspective of contemporary public administration, good educational governance is not merely measured by administrative compliance with regulations, but also by the organization's ability to create effective, adaptive, and accountable public services (Christensen et al., 2024).

From the transparency perspective, the findings indicate that disclosure of educational budget information remains administrative in nature and has not yet provided adequate public access to information. Budget information is generally conveyed through school notice boards or internal reports without participatory public communication mechanisms. This condition reflects that transparency implementation is still limited to fulfilling formal organizational obligations. In fact, the United Nations (2022) emphasizes that transparency is a core element of good governance because it directly relates to public trust and the effectiveness of community supervision.

The limited transparency in educational financial management has the potential to reduce public trust in educational institutions. In the context of good governance, information openness is an important instrument for encouraging community participation in monitoring and controlling public budget utilization. (Aneta et al., 2025) Accountability and transparency demand openness of information and responsibility from public actors in the management of public funds. OECD (2023) explains that effective public sector governance must be supported by open and accessible information systems capable of increasing public participation in

service supervision. Therefore, strengthening transparency in educational governance should focus on providing accessible, understandable, and sustainable public information.

In terms of accountability, the study found that schools have implemented reporting and accountability mechanisms according to prevailing regulations. Nevertheless, administrative errors and reporting delays are still frequently encountered, indicating that educational financial management systems have not operated optimally. These conditions are closely related to the limited capacity of human resources in understanding regulations and digital administrative systems. O'Regan et al. (2022) explains that public accountability does not only concern accountability reports, but also the organization's ability to justify the effectiveness of public resource utilization transparently and measurably.

The limited capacity of human resources has become one of the dominant factors affecting educational governance quality. The findings reveal that several school financial managers still experience difficulties in understanding regulatory changes and digital administrative applications. These conditions increase administrative risks and potentially hinder organizational effectiveness. Osborne (2020) explains that modern public organizations require adaptive personnel with digital competencies and managerial capacities capable of supporting effective public service delivery. Therefore, improving the competencies of educational financial managers is essential for strengthening professional and accountable governance systems.

Regarding supervision, the findings indicate that monitoring mechanisms remain oriented toward administrative inspection rather than substantive evaluation of budget effectiveness in improving educational quality. Supervision primarily focuses on administrative compliance and document completeness rather than evaluating the impact of budget utilization on service quality improvement. Consequently, supervisory functions have not yet fully operated as effective organizational control instruments.

Within the concept of good governance, supervision plays an important role in ensuring that policies and budget utilization align with organizational objectives. Alam et al. (2019) explain that effective public sector governance requires strong supervisory systems to prevent irregularities, improve accountability, and strengthen service quality. Thus, supervision in educational governance should function not merely as an administrative control mechanism, but also as an evaluative instrument for improving educational service effectiveness.

This study further reveals that risk management approaches have not yet been systematically implemented within school governance systems. Risk identification and control are still carried out informally without integration into organizational management structures. In fact, ISO 31000 (2018) emphasizes that risk management should become an integral component of all organizational processes, including decision-making and resource management. Administrative risks, weak supervision, limited human resources, and low community participation represent organizational risks that can negatively affect educational governance effectiveness if not properly managed.

In the context of modern public administration, the implementation of risk management has become an important strategy for creating adaptive and responsive public organizations. Fraser & Simkins (2010) explain that risk management approaches enable organizations to identify potential obstacles early and formulate effective mitigation strategies to strengthen organizational resilience. Therefore, strengthening educational governance through risk management does not merely function as a control mechanism, but also as a strategy for improving public service quality.

Community participation in educational governance also requires strengthening. The findings indicate that community members and school committees are still minimally involved in supervising educational budget utilization, and their involvement tends to be administrative rather than substantive. Bryson et al. (2014) explain that collaborative governance has become an important approach in modern public service because it strengthens policy legitimacy and enhances public supervision effectiveness. In educational governance, community involvement can reinforce social control and improve accountability in educational budget utilization.

The development of digitalization in educational financial management has also introduced new governance challenges. The use of digital systems indeed facilitates administrative and reporting processes, but at the same time requires adequate technical competence among school managers. Limited information technology skills among some school administrators have hindered optimal digital transformation and increased the risk of administrative errors. The World Bank (2023) explains that digital transformation in the public sector must be accompanied by improved human resource capacity and infrastructure strengthening to ensure sustainable and effective implementation.

Conclusion

Based on the findings of this study, it can be concluded that the implementation of good governance principles in the governance of educational financial management in Bone Bolango Regency has not yet operated optimally. Although administrative management mechanisms have generally been implemented in accordance with prevailing regulations, various obstacles were still identified in practice, affecting the effectiveness of educational governance. These problems were reflected in aspects of transparency, accountability, supervision, community participation, and risk control, which have not been systematically integrated into the organizational management process within schools. The findings indicate that transparency in educational budget management remains largely administrative and has not fully provided open access to information for the public. Financial accountability also continues to face several challenges, including delays in reporting, administrative errors, and limited understanding among managers regarding digital-based administrative systems. Furthermore, supervision remains more oriented toward administrative inspection rather than substantive evaluation of the effectiveness of budget utilization in supporting improvements in educational service quality. From a risk management perspective, schools have not yet established structured and sustainable risk management mechanisms. Administrative risks, weak internal control systems, limited human resource capacity, and low levels of community participation were identified as major factors affecting the effectiveness of educational governance. These conditions demonstrate that risk management approaches have not yet become an integral part of organizational governance systems within educational institutions. Strengthening educational governance through a risk management approach therefore becomes a strategic step toward creating management systems that are more transparent, accountable, effective, and participatory. Through the implementation of good governance principles supported by effective risk control, educational institutions are expected to improve the quality of public services while simultaneously strengthening public trust in educational organizations.

Suggestions

Strengthening educational governance in Bone Bolango Regency should be directed toward improving transparency and accountability in financial management through the provision of information access that is more open and understandable to the public. Schools are expected not only to provide formal administrative reports, but also to develop more participatory public communication mechanisms so that communities and school committees can become actively involved in monitoring educational budget utilization. Improving human resource capacity is

also an important aspect that must receive greater attention in strengthening educational organizational governance. School financial managers require continuous training and technical assistance, particularly in understanding regulations, managing financial administration, and utilizing digital reporting systems. With improved managerial competencies, the potential for administrative errors and financial management risks can be minimized more effectively. Supervision of educational budget utilization also needs to be strengthened through monitoring and evaluation mechanisms that focus not only on administrative compliance, but also on assessing the effectiveness of budget utilization in improving educational service quality. Substantive supervision will help organizations evaluate the extent to which financial resources contribute to enhancing learning quality and school services. Risk management approaches should be systematically integrated into educational governance through continuous processes of risk identification, analysis, control, and evaluation. The development of more structured internal control systems will assist schools in anticipating potential obstacles that may affect organizational effectiveness and the quality of educational services. In addition, optimizing the use of digital technology in administrative and financial reporting processes must be supported by improved infrastructure and enhanced information technology competencies among school managers. Digital transformation supported by competent human resources will contribute to creating educational governance systems that are more modern, effective, and accountable in accordance with good governance principles.

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