

## THE RISK MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUNDS IN BONE BOLANGO REGENCY

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### ABSTRACT

This study aims to analyze the risk management of School Operational Assistance (BOS) funds in Bone Bolango Regency from the perspectives of public administration and good governance. The study was motivated by the persistence of various problems in the management of BOS funds, such as delays in fund disbursement, weak supervision, limited human resource capacity, and the suboptimal implementation of transparency and accountability in school financial administration. This study employed a qualitative approach with a descriptive method. Data collection techniques were conducted through observation, in-depth interviews, and documentation. Data analysis utilized an interactive model consisting of data reduction, data presentation, and conclusion drawing. The findings reveal that risk management in the governance of BOS funds in Bone Bolango Regency has not yet operated optimally. Based on the Berg Risk Management Model approach, the identified risks include goal setting, risk identification, risk analysis, risk assessment, risk treatment selection, as well as monitoring and evaluation. The implementation of good governance principles such as transparency, accountability, effectiveness, and community participation still requires strengthening. This study recommends improving the capacity of BOS fund managers, strengthening internal supervision, digitalizing financial management systems, and enhancing coordination among educational stakeholders in order to establish effective and accountable governance of educational operational funding.

**Keywords:** *Risk Management, School Operational Assistance (BOS) Funds, Good Governance, ISO 31000, Public Administration.*

### INTRODUCTION

Education is one of the most fundamental sectors in national development because it plays a strategic role in improving the quality of human resources, strengthening national competitiveness, and promoting social welfare. In the context of modern development, education is no longer viewed merely as an instrument for knowledge transfer, but also as a means of character building, community empowerment, and strengthening national civilization. Therefore, the state has a constitutional responsibility to ensure the provision of quality, equitable, and inclusive educational services for all citizens.

Government efforts to improve the quality of education have been realized through various strategic policies, one of which is the School Operational Assistance (BOS) Program. This program represents a form of government intervention in supporting educational operational financing, particularly at the primary and secondary education levels. The existence of BOS funds has become an important component in supporting compulsory education while reducing the financial burden borne by the community. These funds are allocated to support non-personnel school operational needs, such as learning materials, teacher competency development, maintenance of educational facilities, and other administrative requirements within schools.

Conceptually, the management of BOS funds cannot be separated from the principles of public administration because it is directly related to the governance of state finances used for public services in the education sector. Public administration fundamentally refers to the process of implementing government policies to fulfill public needs effectively and efficiently. Rahman (2017) explains that public administration encompasses all governmental actions in implementing public policy to provide services to society. In the educational context, the management of BOS funds constitutes a form of public policy implementation that requires professional, transparent, and accountable governance.

The management of BOS funds occupies a highly strategic position because it is directly related to the quality of educational implementation within schools. These funds serve as one of the main financial resources supporting school operational activities, meaning that the effectiveness of their management greatly influences the quality of educational services received by students. Therefore, financial governance should not merely focus on budget absorption, but must also ensure efficiency in expenditure, accuracy in program targeting, and accountability in implementation.

In practice, however, the management of BOS funds still faces various complex challenges. Both administrative and substantive problems continue to emerge in educational financial management processes. Common issues include delays in fund disbursement, inappropriate budget utilization that does not align with technical guidelines, weak supervisory systems, limited managerial capacity among school financial administrators, and insufficient transparency in delivering financial information to the public. These conditions indicate that educational financial governance still contains various risks that may affect the effectiveness of educational service delivery.

Risks in managing BOS funds are essentially consequences of uncertainty within administrative processes, supervision, and policy implementation. Such risks may disrupt school operations, reduce the quality of educational services, and even decrease public trust in educational financial governance. Therefore, the management of educational

operational funding requires a systematic risk management approach so that potential risks can be identified, analyzed, controlled, and minimized effectively.

Risk management in the public sector has become an increasingly important issue as public demands for accountability and transparency in state financial management continue to grow. ISO 31000 (2018) defines risk management as coordinated activities to direct and control an organization with regard to risk. This concept emphasizes that risk management should become an integral part of all organizational processes, including decision-making and resource management. In the context of educational financing, the implementation of risk management is essential to ensure that budget utilization is carried out according to organizational objectives while minimizing potential irregularities and inefficiencies.

The importance of implementing risk management in educational financial governance is also closely related to efforts to realize *good governance*. The concept of *good governance* emphasizes transparent, participatory, accountable, effective, and law-based government administration. The World Bank (1992) explains that *good governance* refers to responsible development management aligned with democratic principles and market efficiency. Meanwhile, Dwiyanto (2017) emphasizes that *good governance* in public service places society at the center of governmental administration.

In the management of BOS funds, *good governance* principles become highly important because the funds used are part of state finances that must be publicly accountable. Transparency in budget utilization serves as one of the key indicators in building public trust in educational institutions. Likewise, accountability requires that every use of public funds be justified in accordance with prevailing regulations. In addition, community participation and the involvement of school committees in planning and supervising educational funding represent forms of democratic and inclusive educational governance.

On the other hand, modern public administration paradigms place public service as the central orientation of governmental administration. Denhardt and Denhardt (2003), through the concept of *New Public Service*, emphasize that government has the responsibility to serve citizens rather than merely operate administrative bureaucracy. This approach positions society as the primary subject of public service processes, including in the educational sector. Consequently, the management of educational operational funding should not only focus on administrative compliance, but also on improving the quality of educational services for the public.

Bone Bolango Regency, as one of the regions in Gorontalo Province, also faces various challenges in the management of BOS funds. Based on empirical conditions in the field, several obstacles related to administration, supervision, and human resource

capacity are still encountered in school financial governance. Delays in financial reporting, administrative errors, limited understanding of BOS regulations, and inadequate capability in operating digital financial management systems remain dominant problems in the region.

In addition, supervision over educational budget utilization has not yet operated optimally. Existing supervisory mechanisms still tend to focus on administrative examination rather than evaluating the effectiveness of budget utilization. Such conditions may create opportunities for irregularities that are difficult to detect at an early stage. Sedarmayanti (2020) states that effective governance requires strong supervisory systems so that public policies can be implemented effectively and accountably.

Another issue affecting the management of educational operational funding is the limited capacity of school financial administrators. Dynamic regulatory changes and the implementation of digital systems in educational financial management require adequate technical competencies among administrators. In reality, however, some financial managers still experience difficulties in understanding reporting mechanisms and operating digital financial applications. These limitations may increase the potential for administrative errors and hinder the effectiveness of educational financial governance.

From the perspective of *New Public Management*, public sector governance is required to apply principles of efficiency, effectiveness, and result orientation. Hood (1991) explains that the public sector must adopt managerial approaches capable of improving service quality through stronger control systems and performance measurement. Therefore, the management of BOS funds requires a risk management system that functions not only as an administrative control mechanism, but also as a strategic instrument for improving educational governance quality.

Based on the description above, it can be understood that the management of BOS funds in Bone Bolango Regency still faces various risks requiring serious attention. Administrative risks, weak supervision, limited human resource capacity, and insufficient transparency are factors that may affect the effectiveness of educational financial governance. Therefore, an in-depth study regarding risk management in BOS fund administration is necessary to understand how risk identification, analysis, mitigation, and supervision are implemented within educational governance in Bone Bolango Regency.

This study is important not only because it contributes theoretically to the development of public administration studies, particularly regarding risk management and *good governance*, but also because it provides practical contributions for local

government and educational institutions in strengthening transparent, accountable, effective, and service-oriented governance of educational operational funding.

## **METHODS**

This study employed a qualitative approach with a descriptive method to obtain an in-depth understanding of risk management in the administration of the School Operational Assistance Fund (BOS) in Bone Bolango Regency. A qualitative approach was chosen because this research sought to reveal the phenomenon of BOS fund management based on empirical conditions occurring in the field, particularly those related to risk identification, control processes, and the implementation of good governance principles in educational financial management. The research was conducted in several schools receiving BOS funds and related institutions in Bone Bolango Regency. The research informants consisted of school principals, BOS treasurers, school operators, school supervisors, and officials from the Education Office who were considered to have direct knowledge and involvement in the management of BOS funds.

Data collection techniques were carried out through observation, in-depth interviews, and documentation to obtain comprehensive and relevant data related to the research focus. Observation was conducted on the management process of BOS funds in schools, while interviews were used to explore information regarding risks, obstacles, and control efforts in managing educational funds. Documentation was conducted through the examination of accountability reports, regulations, and other supporting documents. Data analysis used the interactive model of Miles and Huberman, which includes data reduction, data presentation, and conclusion drawing. To ensure data validity, this study applied source triangulation, technique triangulation, and time triangulation so that the data obtained had adequate credibility and validity.

## **RESULTS AND DISCUSSION**

### **1. Research Results**

The results of the study indicate that the management of the School Operational Assistance Fund (BOS) in Bone Bolango Regency has been implemented in accordance with the general provisions regulated in the technical guidelines for BOS fund management. However, in practice, various obstacles and risks were still found to affect the effectiveness of educational fund management. Based on interviews, observations, and documentation conducted in several schools receiving BOS funds, risk management in BOS fund administration has not been fully implemented systematically and integrated into school governance.

The first stage in the Berg Risk Management Model is goal setting. In the management of BOS funds in Bone Bolango Regency, the primary objective of fund utilization is directed toward supporting school operational needs, improving the quality of learning, and enhancing educational services for students. Schools prepare the School Activity and Budget Plan (RKAS) as a guideline for the use of BOS funds according to school priorities. However, the findings show that the preparation of RKAS tends to be administrative in nature and has not been fully based on needs analysis or risk identification. Several schools still experience difficulties in determining budget priorities, resulting in programs that are less aligned with the schools' primary needs.

At the identifying risk stage, various risks in the management of BOS funds were identified. Administrative risk was found to be the most dominant risk occurring in schools. These risks include errors in preparing accountability reports, discrepancies in budget utilization with technical guidelines, delays in reporting, and mistakes in inputting financial data into digital systems. Based on interviews with school treasurers, most administrative problems occurred due to limited understanding of BOS regulations, which frequently change every year.

In addition to administrative risks, delays in BOS fund disbursement were also found to be a recurring issue. Delays in fund distribution caused obstacles in several school operational activities, particularly in meeting learning needs and paying honoraria for non-civil servant teachers. This condition forced schools to seek temporary alternative funding sources to ensure that educational activities could continue. Several school principals stated that delays in fund disbursement often affected the effectiveness of implementing previously planned school programs.

Another risk identified was the weak supervision system in managing BOS funds. Based on observations, supervision conducted by related parties still focused more on administrative inspection rather than evaluating the effectiveness of budget utilization. Monitoring activities generally emphasized the completeness of accountability documents without assessing the extent to which the use of BOS funds contributed to improving educational quality. Consequently, supervision has not been fully capable of preventing potential irregularities or inappropriate budget utilization.

From the perspective of human resources, the study found that the competence of BOS fund managers was still relatively limited, particularly in the use of digital financial management applications. Some treasurers and school operators experienced difficulties in understanding digital reporting systems, thereby increasing the potential for administrative errors. In addition, the replacement of school operators or treasurers often became an obstacle in the management process because it required adaptation and new understanding of financial management mechanisms.

At the analyze stage, the results showed that administrative risks and delays in fund disbursement had the greatest impact on BOS fund management. Administrative risks could lead to reporting delays and affect the disbursement process for the next funding stage. Meanwhile, delays in fund distribution directly affected the continuity of school operational activities. These risks also influenced the quality of educational services because several learning programs could not be implemented according to the predetermined schedule.

The next stage is assessing risk. Based on the findings, the level of risk in BOS fund management in Bone Bolango Regency was categorized as moderate to high, particularly in administrative and supervisory aspects. High-level risks included delays in fund disbursement, administrative errors, and weak internal supervision. Meanwhile, moderate-level risks included limited human resource capacity and low community participation in supervising the use of BOS funds.

In the treating and choosing stage, schools and the Education Office had implemented several efforts to minimize risks in BOS fund management. These efforts included technical guidance programs on BOS fund management, strengthening coordination between schools and the Education Office, the use of digital financial reporting applications, and periodic monitoring of school budget utilization. However, the findings indicate that these mitigation efforts have not yet been optimal due to limited human resources and the lack of continuous technical assistance.

The final stage in the Berg Risk Management Model is monitoring and review. Monitoring of BOS fund management was conducted periodically by schools and the Education Office of Bone Bolango Regency. Nevertheless, the findings reveal that the monitoring process remained more administrative than evaluative. Monitoring activities had not been fully directed toward assessing the effectiveness of BOS fund utilization in improving educational quality. In addition, evaluations of BOS fund management outcomes had not yet been conducted comprehensively and continuously.

From the perspective of good governance, the results indicate that the implementation of transparency and accountability principles in BOS fund management remains suboptimal. Several schools had displayed information regarding BOS fund utilization on school notice boards; however, information dissemination to the community had not been conducted openly and continuously. Community participation and school committee involvement in supervising the use of BOS funds were also still relatively low. This condition indicates that the governance of BOS funds still requires strengthening, particularly in terms of information disclosure and participatory supervision.

Overall, the findings demonstrate that BOS fund management in Bone Bolango Regency has generally followed existing mechanisms, but the implementation of risk management still faces various obstacles. Administrative risks, delays in fund disbursement, weak supervision, limited human resource capacity, and suboptimal transparency remain the primary factors affecting the effectiveness of BOS fund management. Therefore, strengthening the risk management system and governance framework is necessary to ensure that educational programs can be implemented more effectively, accountably, and in ways that support improvements in educational quality.

## **2. Discussion**

The findings indicate that the management of the School Operational Assistance Fund (BOS) in Bone Bolango Regency still faces various risks that affect the effectiveness of educational governance. These findings demonstrate that BOS fund management is not only related to administrative aspects but is also closely associated with the ability of school organizations to systematically manage risks. From the perspective of public administration, BOS fund management is part of public policy implementation that requires effective, transparent, and accountable governance. Therefore, the implementation of risk management becomes essential to ensure that the utilization of BOS funds aligns with the objectives of national education policy.

Based on the Berg Risk Management Model, the goal-setting stage in BOS fund management indicates that schools already have clear objectives in budget utilization, namely supporting school operational activities and improving educational quality. However, the process of determining these objectives remains more administrative than strategic. The preparation of the School Activity and Budget Plan (RKAS), which is not yet fully based on needs analysis and risk assessment, indicates that budget planning has not been conducted optimally. This condition suggests that some schools still perceive BOS fund management merely as an administrative obligation rather than a strategic instrument for improving educational quality.

These findings are consistent with Mahmudi's (2003) view that public sector management must prioritize the principles of effectiveness and efficiency in budget utilization. In the context of BOS fund management, effective budget utilization can only be achieved when planning processes are conducted based on the actual needs of schools while considering various potential risks that may hinder organizational objectives.

At the risk identification stage, the study found that administrative risk is the most dominant issue in BOS fund management. These risks include reporting errors, administrative delays, and non-compliance with technical guidelines in budget

utilization. This condition indicates that the capacity of human resources responsible for BOS management remains an important factor influencing the quality of educational financial governance. Limited understanding of regulations and the use of digital financial management systems has caused administrative processes to become less optimal.

From the perspective of modern public administration, the competence of public officials is one of the main factors determining the success of public services. Hood (1991), through the concept of New Public Management, emphasized the importance of professional public officials and strengthening management systems within public organizations. Therefore, enhancing the capacity of BOS managers through training and technical assistance is an important step in minimizing administrative risks.

The delays in BOS fund disbursement identified in this study also indicate problems related to coordination and governance within the educational financial management system. These delays directly affect the implementation of school operational activities and the quality of educational services. In several cases, schools had to utilize alternative funding sources to maintain the continuity of learning activities. This condition demonstrates that financial risks in BOS fund management can influence the effectiveness of educational policy implementation at the school level.

From the supervisory aspect, the study found that monitoring of BOS fund management is still more focused on administrative inspection than substantive evaluation of budget effectiveness. Administrative-oriented supervision causes the control process over BOS fund utilization to be less capable of detecting potential irregularities or inappropriate budget use. These findings indicate that the supervisory system in BOS fund management still requires strengthening, both in terms of mechanisms and the quality of supervision itself.

Sedarmayanti (2020) explained that good governance requires an effective supervisory system to ensure that every public policy is implemented transparently and accountably. In the context of BOS fund management, supervision should not only function as an administrative control mechanism but also as an evaluation instrument regarding the effectiveness of educational budget utilization. Therefore, supervision of BOS funds should be directed toward evaluating the outcomes and impacts of budget utilization on improving the quality of educational services.

The findings also indicate that the principles of good governance in BOS fund management have not been fully implemented optimally. Transparency in the utilization of BOS funds is still limited to information displayed on school notice boards and has not involved broader public information disclosure. In addition, community participation and school committee involvement in supervising BOS fund utilization remain relatively low.

This condition suggests that BOS fund governance remains bureaucratic and has not yet become fully participatory. (Aneta et al., 2025) Fiscal governance integrated with human rights principles also contributes to increased legitimacy of public policy. The public will have greater trust in local institutions when fiscal policies reflect fairness and transparency.

According to Dwiyanto (2017), good governance places society as an important component in the implementation of public services. Community participation in supervising educational budget management represents a form of social control that can encourage public accountability. Through public participation, the management process of BOS funds can become more transparent and enhance public trust in educational institutions.

From the perspective of New Public Service, BOS fund management should not merely focus on administrative compliance but also on serving public needs. Denhardt and Denhardt (2003) emphasized that the government must view society as citizens who should be served rather than merely objects of policy. In the context of BOS fund management, schools and local governments are responsible for ensuring that educational budget utilization genuinely contributes to improving the quality of educational services.

Furthermore, the use of digital systems in BOS fund management has become a challenge for schools. Digitalization of financial management indeed facilitates reporting and supervision processes, but it also requires adequate technical capabilities from BOS managers. Limited information technology skills among some school administrators have caused digital administrative processes to remain suboptimal. Therefore, digital transformation in BOS fund management must be accompanied by strengthening human resource capacity to ensure the effectiveness of the implemented systems.

Overall, the findings indicate that BOS fund management in Bone Bolango Regency still requires strengthening in terms of risk management and good governance. Administrative risks, weak supervision, limited human resource capacity, and low transparency are the main factors affecting the effectiveness of BOS fund management. Therefore, improvement efforts are needed through enhancing the capacity of BOS managers, strengthening evaluation-based supervisory systems, optimizing the use of digital technology, and increasing community participation in supervising educational budget utilization.

Through the implementation of systematic risk management and the strengthening of good governance principles, BOS fund management is expected to support the creation of more effective, transparent, and accountable educational governance. Furthermore, strengthening BOS fund governance also represents a strategic step

toward improving the quality of educational services and enhancing public trust in educational financial management in Bone Bolango Regency.

## **CONCLUSION**

Based on the findings of this study, it can be concluded that risk management in the management of the School Operational Assistance Fund (BOS) in Bone Bolango Regency has generally been implemented in accordance with the general provisions of educational financial management. However, its implementation still faces various obstacles that affect the effectiveness of BOS fund governance. The risks identified in this study include administrative risks, delays in fund disbursement, weak supervision, limited human resource capacity, and the lack of optimal transparency and public participation in supervising the utilization of BOS funds. These conditions indicate that BOS fund management has not been fully supported by an integrated and sustainable risk management system.

The implementation of risk management stages based on the Berg Risk Management Model, which includes goal setting, identifying risk, analyze, accessing, treating and choosing, as well as monitoring and review, has been carried out by schools and the Department of Education. However, its implementation remains more oriented toward fulfilling administrative requirements rather than strengthening strategic governance. Planning for BOS fund utilization through the preparation of the School Activity and Budget Plan (RKAS) has not been fully based on needs analysis and risk assessment, resulting in less optimal budget effectiveness. In addition, monitoring and evaluation processes still tend to focus on administrative inspection without comprehensive evaluation of the impact of BOS fund utilization on improving the quality of educational services.

From the perspective of good governance, BOS fund management in Bone Bolango Regency still requires strengthening, particularly in terms of transparency, accountability, effectiveness, and community participation. The dissemination of information regarding BOS fund utilization to the public has not been conducted optimally, and the involvement of school committees and communities in supervising budget utilization remains relatively limited. In fact, information transparency and participatory supervision are essential elements in creating accountable educational governance that gains public trust.

The findings of this study indicate that strengthening risk management in BOS fund management is an important necessity for improving the quality of educational governance. Enhancing the capacity of BOS managers, optimizing supervisory systems, utilizing digital technology, and increasing community participation are strategic

measures that need to be implemented so that BOS fund management can become more effective, transparent, and accountable in supporting the improvement of educational quality in Bone Bolango Regency.

## **SUGGESTIONS**

The management of the School Operational Assistance Fund (BOS) in Bone Bolango Regency requires strengthening the capacity of human resources through continuous training and assistance, particularly in financial administration, understanding regulations, and the use of digital systems for BOS fund management. Enhancing the competence of BOS managers is important to minimize administrative risks and improve the quality of school financial management in a professional and accountable manner.

Planning for the utilization of BOS funds also needs to be directed toward a more strategic approach by considering needs analysis and risk identification in the preparation of the School Activity and Budget Plan (RKAS). Planning based on needs and risk assessment will assist schools in determining budget priorities more effectively and accurately so that the objectives of improving educational quality can be achieved optimally.

Supervision of BOS fund management needs to be strengthened not only in administrative aspects but also in substantive evaluation regarding the effectiveness of educational budget utilization. Monitoring and evaluation should be conducted continuously by emphasizing the impact of BOS fund utilization on improving the quality of learning and educational services in schools. Thus, supervision will function not only as an administrative control mechanism but also as an instrument for improving educational governance.

Increasing transparency and community participation should also become a major concern in BOS fund management. Schools are expected to be more open in providing information regarding budget utilization to the public and actively involve school committees in supervisory processes. Community involvement in supervising BOS fund utilization can strengthen social control and improve public accountability in educational financial management.

The optimization of digital technology utilization in BOS fund management needs to continue to be developed in order to improve the effectiveness of reporting, supervision, and school financial control. However, strengthening technological infrastructure and improving the capability of school administrators in utilizing digital systems must also become priorities to ensure that the digitalization of financial management processes can operate optimally and support the creation of more modern, transparent, and accountable educational governance.

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