

Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia

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ABSTRACT

Education plays a strategic role in national development, such as School Operational Assistance (SOA) program, which is legally governed by multi-ministerial regulations namely the Regulation of the Minister of Education, Culture, Research, and Technology Number 63 of 2023, the Minister of Finance Regulation number 204 of 2022, and the Minister of Home Affairs Regulation number 3 of 2023. While existing studies on SOA have largely focused on administrative accountability and financial effectiveness, they have paid limited attention to how legal compliance operates within a fragmented, multi-actor governance structure and how adaptive governance mechanisms can address regulatory rigidity and compliance traps. This gap is particularly evident in complex urban contexts such as Jakarta. This study aims to analyze the level of legal compliance in the management of SOA funds and to develop a dynamic governance model that can improve legal compliance and the effectiveness of SOA management in Indonesia. The research uses a descriptive-qualitative approach supported by quantitative data, through surveys and questionnaires of 52 high schools (public and private), and also uses a normative-qualitative method through document analysis techniques of laws and regulations related to the implementation of SOA from the Minister of Education and Culture, Minister of Finance, and Minister of Home Affairs. The results show that 90% of schools reported timely or very timely SOA fund disbursement, and 92% considered the allocated funds sufficient or very sufficient to support operational needs. In terms of administrative capacity, 94% of schools reported no difficulty in financial reporting, indicating relatively strong procedural compliance. However, substantive challenges persist: 28% of respondents identified limited budget flexibility, 27% reported mismatches between allocations and actual school needs, and 18% experienced high administrative burdens due to dual system. From a legal compliance perspective, this study reveals that compliance is predominantly deterrence-based, driven by administrative obligation rather than normative understanding of regulatory objectives, increasing the risk of procedural compliance traps. The recommended model developed refers to three pillars of dynamic governance, namely Thinking Ahead (flexible and responsive planning), Thinking Again (continuous evaluation and simplification of procedures), and Thinking Across (collaboration between institutions and stakeholders). This model is expected to become a policy reference that is not only relevant to Jakarta but can also be adopted in other regions with similar characteristics in education finance management.

Keywords: Law, Budget flexibility, Public policy, Multi-actor collaboration, Education governance.

ABSTRAK

Education plays a strategic role in national development, such as School Operational Assistance (SOA) program, which is legally governed by multi-ministerial regulations namely the Regulation of the Minister of Education, Culture, Research, and Technology Number 63 of 2023, the Minister of Finance Regulation number 204 of 2022, and the Minister of Home Affairs Regulation number 3 of 2023. While existing studies on SOA have largely focused on administrative accountability and financial effectiveness, they have paid limited attention to how legal compliance operates within a fragmented, multi-actor governance structure and how adaptive governance mechanisms can address regulatory rigidity and compliance traps. This gap is particularly evident in complex urban contexts such as Jakarta. This study aims to analyze the level of legal compliance in the management of SOA funds and to develop a dynamic governance model that can improve legal compliance and the effectiveness of SOA management in Indonesia. The research uses a descriptive-qualitative approach

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Kata Kunci: Law, Budget flexibility, Public Policy, Multi-actor collaboration, Education governance.

INTRODUCTION

Education has a very important role and fundamental role because it is a constitutional right of citizens. Education also plays a crucial role as an instrument of social welfare and political stability (Martínez-Morales, Franco-Duarte, Arce, & Valles Baca, 2020). An educated society has a greater opportunity to obtain decent employment, increase income, and actively participate in social and political life (Ali, 2024). Education also fosters collective awareness of the values of democracy, tolerance, and peace (Malet, 2024; Sakalli et al., 2021), which is crucial for building a stable and harmonious society (Wang & Morgan, 2012). Education is not only a means of gaining knowledge but also a strategic dimension in developing holistic human resources in this era of global disruption. While Indonesia remains a developing country, education remains a top priority, mandated by law, which allocates 20% of the state budget for education. Moreover, Indonesia is planning towards Golden Indonesia 2045. Therefore, economic, technological, and socio-cultural development must be able to increase individual capacity, social mobility, and be able to produce national technological products (Setiyawati, S.A, Calista, Fakhriah, & Ayu Lativa, 2025; Siahaan, Pardede, Rahim, & Desmawan, 2023). The role of the state within the framework of public administration is realized through the formulation of fiscal policy, allocation of education budgets, and planning and monitoring of education programs based on community needs. Therefore, the central and regional governments must synergize to ensure that all policies and funding instruments are able to achieve the right targets (Fatmawati, 2019). The School Operational Assistance (SOA) program, which according to the Political Indicator survey, this program is one of the programs that has good benefits, even more than 40% of respondents considering this SOA program beneficial (Dhini, 2022). Such programs show that education is an integral part of the state's fiscal strategy to directly improve people's welfare.

Legally, the mechanism for the use and accountability of SOA funds is regulated through technical instructions issued by the Regulation of the Minister of Education, Culture, Research, and Technology of the Republic of Indonesia Number 63 of 2023 concerning Amendments to the Regulation of the Minister of Education, Culture, Research, and Technology Number 63 of 2022 concerning Technical Instructions for the Management of Operational Assistance Funds for Educational Units. This technical regulation is intended to ensure administrative compliance and minimize the risk of misuse of public funds. However,

management accounting studies indicate that the implementation of accounting information systems and internal controls in many schools still varies; some schools have utilized computerized systems to increase transparency, but human resource constraints and oversight capacity remain major barriers to consistent compliance (Widati, Setyawan, & Riyanah, 2024).

In addition, other legal bases are regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 204 of 2022 concerning the Management of Non-Physical Special Allocation Funds, which involves the Ministry of Finance discussing the planning and budgeting of SOA funds; allocation of SOA funds; distribution and reporting of SOA funds; settlement of returns; refunds and policies in the event of remaining funds. The Ministry of Home Affairs also legally plays a role in the management of SOA funds at the regional government level, such as the Ministry of Finance and the Ministry of Education, through the Regulation of the Minister of Home Affairs Number 3 of 2023 concerning the Management of Operational Assistance Funds for Educational Units in Regional Governments.

The School Operational Assistance (SOA) is one of the state's instruments in fulfilling the right to education. To achieve the SOA program's objectives of improving access, quality, and equity in educational services, fund management must be based on the principles of transparency, accountability, and compliance with technical provisions established by relevant ministries (Ministry of Education and Culture, 2014). SOA funds are a vital instrument in equalizing access to education, facilitating non-personnel educational financing in schools, such as teacher salaries, textbook procurement, and improvements to educational facilities (Rahayu dkk., 2025). The primary objective of the School Operational Assistance (SOA) fund is to ensure equitable access to education and improve the quality and efficiency of education services (Lubis, Buana Irfana, Purwatiningsih, Nisak, & Puspita Sari, 2024). With this fund, it is hoped that every school, especially those in areas with limited budgets, can better implement educational programs. Emphasizing the importance of effective and efficient SOA fund management is crucial to support the sustainability of the compulsory education policy, as without proper fund allocation, the policy will not be optimally achieved (Putra, Gistituati, & Rusdinal, 2023). Various challenges are faced in the implementation of SOA funds, primarily related to the complexity of regulations and procedures involving many parties (Banding, 2024). The implementation of SOA funds involves multi-level governance that includes the Ministry of Finance, the Ministry of Education and Culture, the Ministry of Home Affairs, and local governments. Coordination between these institutions often faces difficulties due to differences in policies between the central and regional governments, as well as misalignment between national mechanisms and local regulations and policies implemented by local governments (Heri Kurniawan, Kolim Kecamatan Pelawan Kabupaten Sarolangun Najma, & Indriyani, 2025; Kaiway, Andrix, & Utomo, 2021).

However, practice in the field shows gaps in management; a significant problem faced is the low budget absorption in Jakarta, which has one of the highest education costs in Indonesia (katadata.com, 2016), accompanied by the phenomenon of fund returns, namely the return of SOA funds that cannot be used. This indicates obstacles in using funds distributed according to school needs. One inhibiting factor is local policies, such as the use of the e-RKAS system and the standardization of Unit Prices (SSH), which limit flexibility in budget allocation and make it difficult for schools to optimally utilize remaining funds. The mismatch between policies implemented by the central government and local regulations often causes problems in budget absorption.

Table 1. Realization of SOA Fund Distribution in Jakarta (%)

District/City Name	2021	2022	Difference
District of Kepulauan Seribu	99.96%	82.15%	17.81%
City of Jakarta Barat	99.10%	92.26%	6.84%
City of Jakarta Pusat	99.84%	89.04%	10.80%
City of Jakarta Selatan	99.36%	89.90%	9.47%
City of Jakarta Timur	99.55%	89.81%	9.74%
City of Jakarta Utara	98.91%	88.75%	10.16%

Source: (Direktorat Jendral PAUD, 2023)

Furthermore, gaps in the understanding and implementation of regulations at the local level remain, adding to the challenges for schools in following applicable procedures (Mufidah & Tauran, 2024). This indicates weak coordination between various stakeholders, which can hinder the effective use of SOA funds (Aulia, 2022). Therefore, a more adaptive and flexible approach to SOA fund management is needed to adapt to real-world needs and maximize the use of disbursed funds to improve the quality of education (Winaya, Wijaya, Sudiarta, & Sutika, 2022).

Reliance on rigid policies hinders schools from adapting to the dynamics of ever-evolving operational needs (Winaya et al., 2022). Preliminary findings obtained through preliminary observations indicate that many respondents considered the SOA fund disbursement procedure to be slow and confusing. Furthermore, unclear regulations, limited access to information, and minimal budget flexibility are major obstacles to the implementation of SOA funds. These obstacles make it difficult for some schools to utilize SOA funds effectively.

In the face of the complexity and dynamics of public fund management issues such as SOA, which involve multi-level actors (central government, local governments, schools, school committees, and the community), traditional, rigid governance approaches tend to be less responsive. Failure to manage these funds can threaten equitable access and security in education. Therefore, dynamic governance is needed to ensure the sustainable fulfilment of basic rights. The concept of dynamic governance offers a framework in which adaptive capabilities, multi-actor collaboration, and co-regulation mechanisms can strengthen institutional capacity to respond to contextual changes and reduce oversight gaps (Kamil, Roziqin, & Rahmawati, 2021). By combining the legal principles of public administration (compliance with regulations) with the principles of dynamic governance (flexibility, participation, and learning by doing), there is an opportunity to formulate an SOA management model that is more resilient to deviations while still ensuring public accountability.

The importance of adaptation, collaboration, and responsiveness in the education governance system is highlighted (Kusnadi, 2019). Schools require policies that can respond quickly to change while maintaining transparency and accountability (Fatmawati, 2019). Therefore, a management model is needed that allows schools to adjust funding allocations and disbursement procedures more flexibly, so that SOA funds can be used more effectively to meet evolving educational needs. Thus, a more dynamic approach to governance will improve the performance of the education system, particularly in terms of the use of SOA funds.

The Dynamic Governance concept offers solutions to the challenges of SOA funding distribution through three main pillars: Thinking Ahead, Thinking Again, and Thinking Across (Neo & Chen, 2007). Thinking Ahead emphasizes the importance of designing anticipatory SOA policies, anticipating future challenges with relevant and effective policies. Thinking Again underscores the need for continuous evaluation of policies and reporting systems to ensure they remain responsive to changing needs.

Meanwhile, Thinking Across prioritizes collaboration between various parties, such as central and regional governments, schools, and communities, to create innovative and efficient solutions.

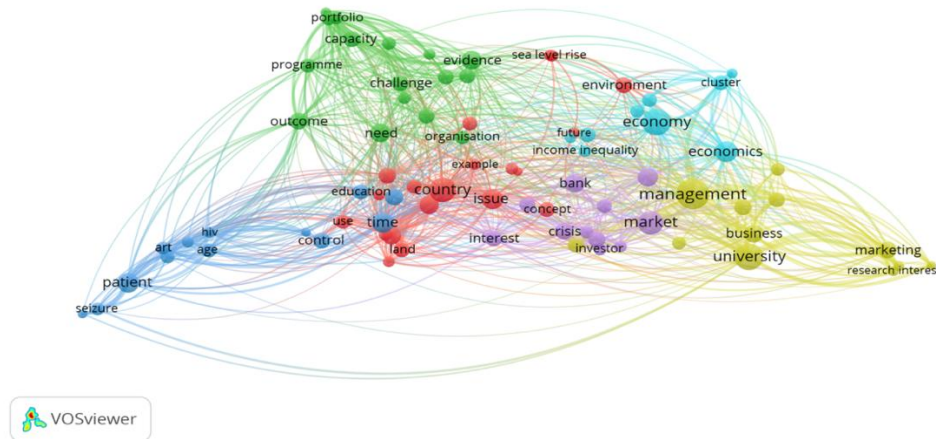


Figure 1. Dimension database mapping with the keywords “dynamic governance and public finance”

Source: Vosviewer (2025)

Figure 1 shows that a mapping conducted by searching the Dimensions database using the keywords "dynamic governance" and "public finance" revealed 340 articles discussing dynamic governance in the context of public finance. The lack of research explicitly examining the application of dynamic governance in the context of the School Operational Assistance (SOA) is a major concern. Although the concept of dynamic governance has been widely discussed in the literature on public financial management, its application to the distribution of SOA funds in Indonesia remains limited. This is crucial in the context of SOA fund management, where the successful allocation and use of these funds depend heavily on effective governance and collaboration between various stakeholders. This research can contribute to filling this gap in the literature by offering a new approach in the form of a multi-stakeholder analysis of SOA fund management in Jakarta. This approach introduces a dynamic perspective on governance, integrating policy, budgeting, and implementation through the involvement of various actors, including local governments, schools, and the community.

This study aims to (1) analyze the level of legal compliance in the management of SOA funds; and (2) develop a dynamic governance model that can improve legal compliance and the effectiveness of SOA management in Indonesia. The research contribution theoretically presents an integration between legal compliance and dynamic governance in the public policy and education literature and practically provides policy recommendations that can be adopted by policymakers and supervisors to strengthen the prevention and accountability mechanisms of SOA funds.

RESEARCH METHOD

This study uses a descriptive-qualitative approach supported by quantitative data to examine dynamic governance practices in the management of School Operational Assistance Funds (SOA) in Senior High Schools (SMA) in Jakarta Province. Primary data were collected through three main techniques: surveys, in-depth interviews, and field observations. The survey was conducted in 17 public schools and

35 private schools, resulting in a total of 52 school institutions and respondents consisting of principals, vice principals, heads of administration, SOA operators, and treasurers.

Table 1. Research Respondents

No.	Location	Respondent	Time
1	17 public schools, Senior High Schools (SMA) in the Jakarta Province area	- principle	2024-2025
		- vice principal - head of administration - operator, and - SOA treasurer	
2	35 private schools, Senior High Schools (SMA) in the Jakarta Province area	- principle	2024-2025
		- vice principal - head of administration - operator, and - SOA treasurer	
a total of 52 school institutions			

Source: Researcher, 2025

Table 1 indicates that the study involved 52 senior high schools in Jakarta Province (DKI Jakarta), comprising 17 public and 35 private schools, during 2024–2025. The respondents consisted of principals, vice principals, heads of administration, SOA operators, and SOA treasurers. Data were collected using a structured questionnaire developed based on the principles of good governance, including transparency, accountability, participation, and policy adaptability. To deepen the analysis, semi-structured interviews were conducted with several key informants from each stakeholder category to explore the views, experiences, and internal dynamics of the SOA fund management process. In addition, non-participatory observations were conducted in several selected schools to directly observe the planning, reporting, and implementation practices of fund use. Quantitative data were analyzed using descriptive statistics (frequency and percentage) to demonstrate trends in response patterns, while qualitative data from interviews and observations were analyzed thematically to identify key issues and interrelationships between actors in governance.

Table 2. Thematic Analysis Summary

No	Analysis Stage	Results
1	Encoding	<ul style="list-style-type: none"> • Technical compliance • Regulatory obstacles • Reporting accuracy • Regulatory understanding • Operator turnover • Training • Workload • Internal innovation • Regulatory adaptation • Coordination • Transparency • Monitoring
2	Code Grouping	<ul style="list-style-type: none"> • Regulatory compliance & implementation (technical compliance, regulatory obstacles, reporting accuracy, regulatory understanding)

		<ul style="list-style-type: none"> • Institutional & human resource capacity (operator turnover, training, workload) • Dynamic governance (internal innovation, regulatory adaptation, coordination) • Transparency & accountability (transparency, monitoring)
3	Theme Formation	<ul style="list-style-type: none"> • Theme 1 : legal compliance is high but inconsistent • Theme 2: institutional capacity is unstable • Theme 3: dynamic adaptation and innovation still vary across schools • Theme 4: transparency and accountability need strengthening
4	Interpretation	<ul style="list-style-type: none"> • Regulatory compliance still depends on human resource understanding • Weak organizational capacity hinders the implementation of dynamic governance • Innovative schools demonstrate a rapid response to change, while others remain weak in coordination • Transparency and monitoring are suboptimal, reducing public accountability.

Source: Researcher, 2025

Table 2 shows a summary of the thematic analysis. Data triangulation was applied to enhance the credibility of the findings and to provide a more holistic understanding of the challenges and opportunities for strengthening dynamic governance in public education financial management. This research was strengthened by the use of normative-qualitative methods that emphasize the analysis of written legal norms and their application in the context of public policy. This approach is conducted through document analysis techniques of various laws and regulations that serve as the legal basis for the implementation of School Operational Assistance (SOA), including the Regulation of the Minister of Education and Culture, the Regulation of the Minister of Finance, and the Regulation of the Minister of Home Affairs. Normative-qualitative analysis allows researchers to examine the alignment between applicable legal norms and policy implementation practices in the field, thereby revealing the extent to which the principles of good governance, transparency, and accountability are implemented in the management of SOA funds (Moleong, 2021). The analysis is also aimed at measuring the implications of SOA governance on the fulfillment of educational rights and the security of access to public services as part of the principle of Human Security.

RESULTS AND DISCUSSION

Results

Based on the questionnaire results presented in table 3, it can be concluded that most schools demonstrated readiness and ease in managing School Operational Assistance (SOA) funds. Seventy-four percent of respondents stated that SOA fund disbursement was timely, while 16% considered the disbursement very timely. Conversely, only a small percentage (10%) experienced delays. Regarding the adequacy of funds, the majority of respondents (67%) felt the amount of SOA funds received was sufficient, and 25% felt very sufficient, although 8% still considered the funds insufficient. Information related to SOA was considered easily accessible by 60% of respondents, and 36% even stated that it was very easy to access the information. The SOA fund disbursement process also tended to improve, with 54% of respondents stating the process was easier and 15% feeling no change, but the process remained easy.

In terms of regulations, 75% of school reported that the guidelines for the use of SOA funds were fairly clear, while 25% stated that they were very clear. Interestingly, only 6% of schools experienced difficulties in preparing financial reports related to SOA funds, whereas 94% did not encounter such issues. Furthermore, 79% of schools indicated that they had received sufficient information regarding potential changes in SOA fund policies, and 83% stated that they were ready to adapt to these changes, with 9% reporting that they were highly prepared. However, participation in proposing improvements to the SOA mechanism to the Education Office remained low: only 12% of schools had submitted a proposal that was accepted, while 88% had never submitted any proposals.

In terms of flexibility regarding changes in funding allocation, 79% of respondents felt quite flexible, 19% very flexible, and only 2% felt less flexible. Cooperation between schools also occurred, with 69% stating they had discussed strategies for utilizing SOA funds, albeit rarely, and 29% reporting frequent discussions. External support for the utilization of SOA funds was also evenly distributed, with 50% of schools receiving support from external parties, such as local governments, NGOs, or the private sector. Regarding obstacles to the distribution and use of SOA funds, 28% of respondents stated that the main obstacle was a lack of flexibility in fund use, followed by 27% of respondents experiencing a mismatch between funds and school needs. Furthermore, 18% of respondents stated that the complicated administrative process was an obstacle, while 12% of respondents stated they had no problems, and another 12% experienced delays in fund disbursement. 3% of respondents mentioned foundation intervention in the management of SOA funds. Thus, these results indicate that the majority of schools have good capacity to manage SOA funds, both in terms of understanding regulations, reporting, and flexibility with policies. However, there is still room for increased active participation in system improvements as well as better external collaboration.

Table 3. Recapitulation of Indicators and Percentage of Implementation and SOA

No.	Indicators	Percentage
1	Timeliness of SOA Fund Distribution	-Very punctual: 16%
		-On time: 74%
		-Often late: 8%
		-Always late: 2%
2	SOA Funding Adequacy	- Very sufficient: 25%
		- Sufficient: 67%
		- insufficient: 8%
3	Ease of Access to Information	- Very easy: 36%
		- Easy: 60%
		- Difficult: 4%
4	Administrative Challenges in the SOA Fund Disbursement Process	- The disbursement process is getting easier: 54%
		- No changes: 25%
		- No changes, the disbursement process is getting easier: 15%
		- The disbursement process is getting easier, there are confusing policy changes: 4%
5	Clarity of SOA Fund Guidelines and Regulations	- No changes, first time receiving SOA funds: 2%
		- Quite clear: 75%
		- Very clear: 25%

No.	Indicators	Percentage
6	Difficulties in Preparing SOA Fund Reports	- Yes: 6% - No: 94%
7	Get Information on Changes to SOA Fund Policy	- Yes: 79% - No: 21%
8	Readiness for SOA Fund Policy Changes	- Very ready: 9% - Ready: 83% - Less ready: 8%
9	Participation in SOA Fund Management Improvement Proposals	- Yes, and the proposal is accepted.: 12% - Never: 88%
10	Flexibility in Addressing Changes in SOA Fund Allocation Policy	- Very flexible: 19% - Quite flexible: 79% - Less flexible: 2%
11	Sharing SOA Fund Management Experience with Other Schools	- Yes, frequent: 29% - Yes, but rare: 69% - Never: 2%
12	External Support in Utilizing SOA Funds	- Yes: 50% - No: 50%
13	SOA Fund Distribution Constraints	- Lack of flexibility of use: 28% - Mismatch of funds with needs: 27% - Complicated administrative process: 18% - None: 12% - Delay in disbursement: 12% - Foundation intervention: 3%

Source: Researcher, 2025

Distribution effectiveness

The analysis results indicate that the majority of respondents assessed that the disbursement of School Operational Assistance (SOA) funds had been carried out on time. Seventy-four percent of respondents stated that the disbursement was timely, and another 16% stated that it was very timely. These findings indicate that, in general, the SOA fund disbursement process followed the schedule determined by the relevant agencies. This is in line with interview results, which indicated that most schools did not experience significant obstacles in terms of the timeliness of SOA fund disbursement.

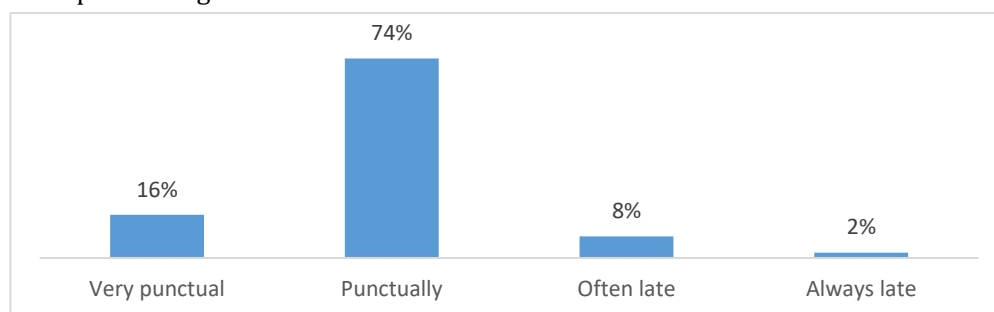


Figure 2. Timeliness of SOA Fund Disbursement

Source: Research result, 2025

However, a small number of respondents reported delays in the disbursement process. Approximately 8% of respondents stated that disbursement was often late, while another 2% stated that disbursement was always late. Although the numbers are relatively small, these findings remain relevant as indicators of potential systemic or administrative problems in some educational units. This is reinforced by information from interviews stating that delays in disbursement can occur due to administrative constraints in schools, such as incomplete data verification and reporting processes, as well as bureaucratic procedures that require considerable time.

The majority of respondents (67%) assessed that the amount of School Operational Assistance (SOA) funds received by their schools was sufficient to meet operational needs. In addition, 25% of respondents stated that SOA funds were very sufficient, indicating that the government's allocation of funds has covered most of the basic operational needs of education. This is in line with information from the interview results, which showed that, in general, SOA funds have been able to support various school activities such as electricity bills, book purchases, renovations, and teacher competency improvement. However, around 8% of respondents stated that SOA funds were still insufficient to run school operations optimally. This reflects a gap between the school's actual needs and the amount of funds allocated. In an interview, a source from one of the schools revealed that although SOA funds were considered useful and disbursed on time, there were conditions where school needs, especially in the procurement of modern learning technology such as smartboards, LMS, or e-books, could not be fully met by SOA funds alone, due to the very dynamic and rapidly changing development of educational needs. Furthermore, a resource person from the Education Office explained that there are differences in flexibility in fund use between public and private schools, as well as limitations in adjusting the amount of SOA funds despite the annual increase in prices of goods and necessities. Therefore, although SOA funds are considered relatively adequate by the majority of schools, strengthening the planning aspect of actual needs and increasing the flexibility of fund use, within a more dynamic and participatory governance framework involving relevant stakeholders, is still needed.

The majority of respondents (60%) considered access to information related to School Operational Assistance (SOA) funds to be relatively easy, and 36% stated that access was very easy. This finding indicates that the information delivery system, whether through digital platforms, coordination forums, or other mechanisms, has sufficiently reached schools in understanding the procedures and provisions for using SOA funds. This information was supported by the results of an interview with a private school principal, who stated that the reporting process and understanding of SOA fund procedures were not difficult, and that communication from the agency was always provided regularly, especially in the form of reminders regarding financial report deadlines. The informant stated that as long as schools fulfill their obligations on time, there are no obstacles in understanding or complying with applicable SOA provisions. Meanwhile, 4% of respondents considered access to information related to SOA funds to be still relatively difficult. Although this number is small, this condition still requires attention in improving the policy communication system. These obstacles may arise from a lack of socialization in some schools or limited access to digital devices and the latest information. In the interview, the Education Office also emphasized that even though socialization has been carried out routinely, there are still schools that are late in completing reporting due to internal factors such as a lack of administrative readiness or technical constraints in utilizing applications such as ARKAS.

School capacity

Figure 3 shows that the majority of respondents (54%) stated that the disbursement process for School Operational Assistance (SOA) funds has become easier over the past two years. This finding reflects significant improvements in the disbursement administration system, including procedures, timelines, and the completeness of required documents. This is consistent with an explanation from an informant at the Education Office, who stated that the SOA fund disbursement mechanism was changed from four disbursements per year to two to simplify administrative procedures, which had previously burdened schools due to more frequent reporting requirements. According to the informant, schools had complained about the administrative burden of submitting multiple reports, and this feedback was considered in the policy-making process to streamline the disbursement process.

Meanwhile, 25% of respondents stated that there were no significant changes in the disbursement process, indicating that for some schools, procedures remained as before without any new obstacles or significant additional conveniences. Furthermore, 15% of respondents stated that although there were no formal system changes, they experienced increased convenience, likely due to increased administrative experience or more effective technical assistance at the school level. Interviews also revealed that some schools benefited from strengthened coordination through sub-departments (Sudin) and agencies, which actively reminded and facilitated the completion of financial reports to ensure smooth disbursement.

However, 4% of respondents stated that although disbursement of SOA funds has become easier, they find the changing policies confusing. This is supported by a statement from a source from the Directorate General of Fiscal Balance (DJPK), who explained that changes in disbursement policies often occur in response to field dynamics and the results of annual evaluations. However, not all schools can immediately adapt to the new policies, especially if socialization is not widespread or policy documentation is not immediately understood by school administrators.

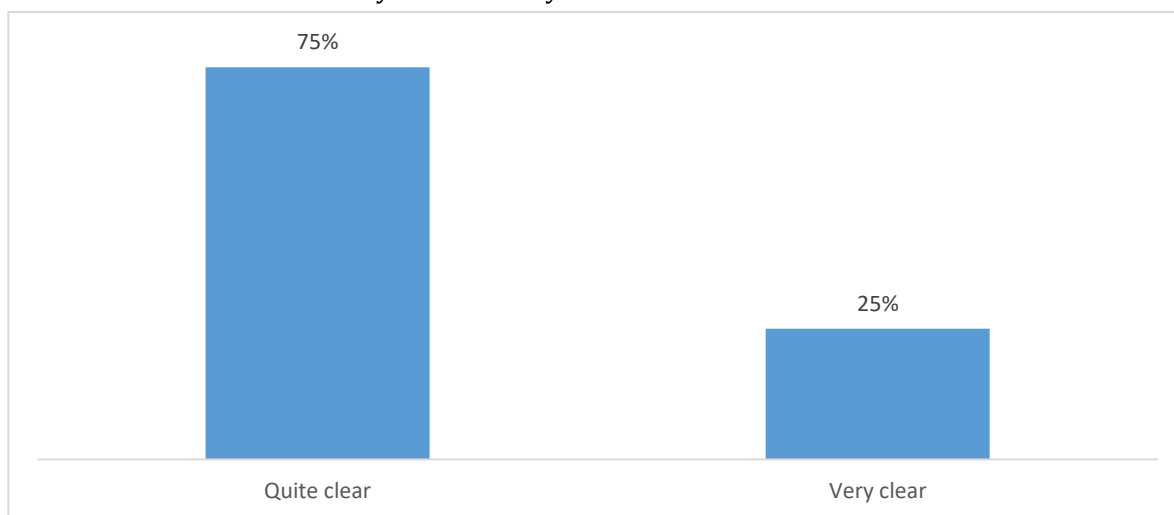


Figure 3. Clarity of SOA Fund Guidelines and Regulations

Source: Researcher, 2025

The majority of respondents (75%) stated that the guidelines for the use of available SOA funds were quite clear, and 25% of respondents considered the guidelines and regulations very clear. This reflects that schools have generally received adequate information regarding the regulations and procedures for the use of SOA funds, both technically and administratively. This finding aligns with interview results, which indicated that the SOA fund use policy principally refers to the Minister of

Education and Culture Regulation (Permendikbud) Number 63 of 2022, which is still in effect and was updated with Permendikbud 63 of 2023. A source from the Education Office stated that the guidelines for the use of SOA funds are explained in detail in the technical instructions (juknis), and the differences between public and private schools are explained through regular outreach. In practice, although some fund use policies are regulated more specifically by local governments (for example, through regional regulations regarding restrictions on the use of funds for honorariums or consumption), this information has been communicated to schools through outreach activities, thus avoiding significant confusion.

The majority of respondents, 94%, did not experience any difficulties in preparing financial reports for SOA funds. This finding indicates that most schools have sufficient understanding and administrative capacity to manage and account for the use of SOA funds. An interview with a private school principal stated that the SOA fund reporting process was generally not difficult. He stated that this ease depends largely on the school's commitment and timeliness in preparing accountability reports (LPJ). In fact, the education office routinely reminds schools of financial reporting deadlines, thus encouraging discipline in administrative implementation. This reflects that the established coordination and oversight system has contributed to strengthening the effectiveness of SOA fund reporting at the school level. Meanwhile, only 6% of respondents stated that they still experience difficulties in preparing reports. This group requires special attention, both through increasing human resource capacity and improving the available technical support system, to prevent inequalities in the governance of SOA fund reporting in the educational environment.

Technical and policy constraints

Figure 4 show a total of 79% of respondents stated that they received sufficient information regarding potential future changes to the SOA funding policy. This finding indicates that most schools feel facilitated in terms of communication and policy dissemination from the central government and education offices, and indicates that the flow of information and policy delivery mechanisms has been running quite effectively. Interviews with the Education Office explained that routine outreach activities are conducted to explain the latest regulations, including the differences in policies between public and private schools. In the context of policy changes from year to year, such as the change in the distribution stages of SOA funds from four to two, the office emphasized that these adjustments are accompanied by technical explanations and updated technical guidelines (juknis) delivered through various channels, including Sub-departments and meeting forums with schools. Meanwhile, 21% of respondents stated that they did not receive sufficient information regarding the policy changes. This proportion indicates that some schools still face limited access to official information, which can be caused by communication barriers, differences in the level of human resource readiness, or a lack of participation in coordination forums. This is also reflected in the explanation of a resource person at the Ministry of Finance, who said that although the evaluation and formulation of SOA policies are carried out in a coordinated manner between ministries, not all evaluation results or policy changes directly reach educational units if they are not accompanied by an even distribution of information to all regions.

The majority of respondents, 83%, stated that their schools were ready, and 9% stated that they were very ready to face changes in the SOA funding policy. This reflects that most schools have adequate systems and resources in place to adapt to the current regulatory dynamics, such as administrative management, reporting, and adjustments to school budget activity plans. However, 8% of respondents stated that they were less prepared to face changes in the SOA policy. This indicates that some schools still

face challenges, both in terms of human resources, regulatory understanding, and limited technical support and training.

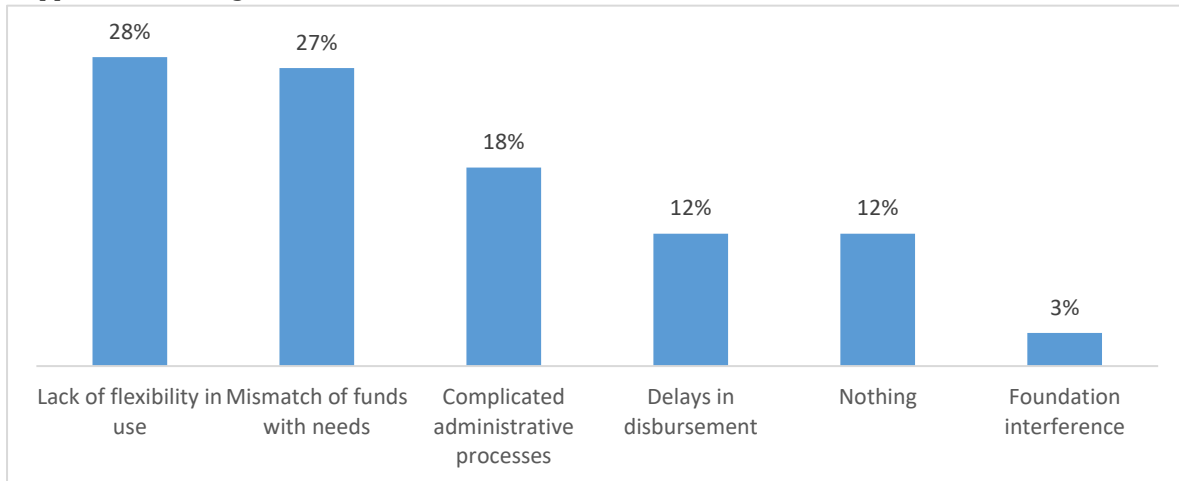


Figure 4. Obstacles in Distributing SOA Funds

Source: Researcher, 2025

Regarding the main obstacles in the distribution and use of SOA funds in Senior High Schools in Jakarta Province, the most dominant challenge is the lack of flexibility in fund use, acknowledged by 28% of respondents. This indicates that most schools find it difficult to align the use of SOA funds with actual needs in the field, due to being tied to rigid regulations or budget structures. Interviews with the Jakarta Provincial Education Office revealed that public schools are bound by the SSH (Standard Unit Price) system from the local government, resulting in inflexible planning and use of funds. In contrast, private schools are more flexible because they can use price ranges in the ARKAS (Standard Unit Price Plan), allowing them to more freely adjust to actual needs in the field. Furthermore, 27% of respondents reported a mismatch between funds received and school needs. This indicates a gap between the allocation of SOA funds received and the operational and educational development needs that schools must meet. Interviews with Ministry of Finance employees revealed that one of the considerations in formulating SOA fund allocation policies is the state's fiscal capacity. This results in the amount of funds provided often not being sufficient to meet ideal needs at the school level, particularly for the development of new technology and facilities.

Furthermore, 18% of respondents identified complicated administrative processes as a major obstacle. Complexity in reporting, system input, and application usage poses significant obstacles. Interviews with the Education Office revealed that public schools must manage two applications: ARKAS and E-RKAS, each managed by the central government and regional governments. This difference in systems adds to the administrative burden on schools in managing SOA funds. Meanwhile, 12% of respondents stated there were no obstacles, indicating that some schools have been able to manage SOA funds well and have adapted to the existing system. Furthermore, 12% of respondents also experienced delays in the disbursement of SOA funds. Interviews with the Jakarta Provincial Education Office revealed that during the disbursement process, schools that have not completed their administration or have issues with operational permits can experience delays in disbursement, even though funds are already available in the bank. A minority of 3% of respondents highlighted the interference of foundations in fund management, particularly in private schools. This has the potential to create conflict between government-based policy management and the institution's internal policies. The results of the interview stated that

disharmony between the principal and the foundation could be an obstacle, especially in terms of administrative management, which impacts the smooth disbursement or use of funds.

Participation and collaboration

The majority of respondents, 83%, stated that their schools were ready, and 9% of respondents stated that they were very ready to face changes in the SOA funding policy. This reflects that most schools have adequate systems and resources to adapt to the dynamics of existing regulations, such as administrative management, report preparation, and adjustments to school budget activity plans. This finding is in line with the results of an interview with one of the informants, who revealed that schools are accustomed to and follow the latest technical guidelines every year in managing SOA funds, and are active in preparing the RKAS according to the needs of each school. However, 8% of respondents stated that they were not ready to face changes in the SOA policy. Based on the results, school principals stated that there are still teachers or staff who do not fully understand the application-based reporting system, and the training provided is still felt to be uneven for all parties directly involved in fund management.

The majority of respondents, 79%, stated that senior high schools are quite flexible, and 19% of respondents stated that they are very flexible in adjusting SOA fund allocations when policy changes occur. This reflects the school's ability to adapt to regulatory dynamics and budget management that follows government policies. Interviews with the Jakarta Provincial Education Office revealed that schools, particularly private schools, have greater flexibility in budget planning because they are not strictly bound by the Unit Price System (SSH) as public schools are. Private schools can use price ranges in the ARKAS application, which provides flexibility in preparing budgets according to actual needs in the field. However, 2% of respondents still admitted to lacking flexibility in dealing with changes in SOA fund allocation policies. Interviews with Ministry of Finance employees stated that some policies changed in response to technical constraints in the field, including the perceived high administrative burden on schools when the distribution policy was implemented in several stages, which impacted the flexibility of implementation at the school level.

The majority of respondents, 69%, stated that senior high schools in Jakarta have had discussions with other schools, and 29% of respondents stated that they frequently discuss SOA fund utilization strategies with other schools, although this is rarely done. This indicates the potential for collaboration between schools in managing SOA funds, but it has not been optimized in a routine and structured manner. An interview with one school principal revealed that there is a communication group between public and private school principals in South Jakarta, where issues related to SOA fund management are also discussed. Although discussions within this group are not always intense, this reflects a culture of sharing information and experiences between schools. Meanwhile, 2% of respondents stated that they have never had discussions with other schools.

Fifty-five percent of respondents stated that their schools received support from external parties, such as local governments, in utilizing SOA funds. This support included technical assistance, financial management training, and assistance in planning more effective fund use. This demonstrates the role of external parties in strengthening school financial governance. Interviews with the Jakarta Provincial Education Office revealed coordination with the Education Quality Assurance Agency (BPMP), a technical implementation unit of the Ministry of Education. Through this coordination, BPMP assisted in following up on schools that had not completed their reports or encountered administrative issues, essentially providing external assistance to educational units. However, a similar proportion of schools did not receive external support, amounting to 50%.

Discussion

Dynamic governance in SOA is not only an administrative reform, but also a mechanism to safeguard the constitutional right to education. When reporting procedures, regulatory fragmentation, and funding rigidity inhibit schools from delivering services, students' access to education becomes vulnerable—representing a security risk in the dimension of human development security. Therefore, improving flexibility, coherence, and collaborative policy learning is an obligation of the State to fulfill the right to education equitably. In context of legal compliance in the context of education fund management is a fundamental aspect that determines the effectiveness of government assistance program implementation. The legal compliance in the public sector is not only related to formal adherence to regulations but also reflects the legitimacy of the legal system and trust in the authorities that establish those regulations (Syahir, Hasan, & Umar, 2023). In the context of SOA fund management, legal compliance is a prerequisite for ensuring accountability, transparency, and the achievement of national education goals. Most schools have demonstrated readiness in terms of understanding regulations. This finding aligns with the view of (Grimmelikhuisen, Jilke, Olsen, & Tummers, 2017), who stated that understanding regulations is the initial stage of effective legal compliance. However, understanding alone is insufficient without implementation capacity and a supportive system (Yamani, 2024). Thus, every aspect of legal compliance in SOA management contributes directly to the fulfilment of citizens' basic rights.

The human rights framework in the context of managing the School Operational Assistance Fund (SOA) is based on the principle that education is a fundamental right guaranteed by the Indonesian constitution and various international instruments such as the Universal Declaration of Human Rights and the International Covenant on Economic, Social, and Cultural Rights. Within this framework, fulfilling the right to education concerns not only the availability of educational services but also the quality, accessibility, and equality of educational opportunities for all students. Therefore, legal compliance in SOA management is not merely an administrative obligation but a concrete manifestation of the state's responsibility to fulfil, protect, and respect the fundamental rights of citizens. When schools manage funds appropriately, transparently, and accountably, these mechanisms ensure that resources allocation truly achieves its goals and supports a proper learning process for all students without discrimination.

Furthermore, the implementation of dynamic governance, which emphasizes adaptive capacity, innovation, and responsive decision-making, is a crucial tool for overcoming bureaucratic obstacles and ensuring the continuity of education services despite regulatory changes and administrative challenges. Therefore, the integration of legal compliance and dynamic governance serves as a strategic foundation for ensuring that the SOA policy functions not only as a budget program but also as a tool for fulfilling human rights, particularly the right to quality, equitable, and accessible education for all students.

This study also identified that SOA fund management is governed by multiple regulations, namely Minister of Education, Culture, Research, and Technology Regulation Number 63 of 2023, Minister of Finance Regulation Number 204 of 2022, and Minister of Home Affairs Regulation Number 3 of 2023. This regulatory complexity creates what (Blind, Petersen, & Riillo, 2017) call a "regulatory complexity burden" that can hinder compliance. As stated by (Mubila, 2025), excessive regulatory complexity can reduce compliance levels by increasing the costs of understanding and implementation for regulated entities. The finding that the use of dual systems (e-RKAS and ARKAS) creates a high administrative burden reflects the phenomenon described by (Cordes dkk., 2022) regarding "compliance costs" that can reduce the effectiveness of the regulation itself. Excessive administrative burdens can shift an organization's focus from achieving substantive goals to fulfilling solely procedural requirements, ultimately reducing program effectiveness (Gultom & Perjalanan, 2024).

Based on research findings, several factors influence the level of legal compliance in SOA fund management. First, limited flexibility in fund use. Limited flexibility in SOA fund allocation is a significant obstacle to legal compliance. (Nurman, 2019) in their study on responsive regulation, explained that overly rigid regulations can generate resistance and even encourage non-compliance. Flexibility in regulatory design can enhance compliance by allowing regulated entities to adapt rules to their specific circumstances while still achieving regulatory objectives (Xi, 2024). SOA fund management has four main categories: first, flexibility and fund use policies, including flexibility in fund use, changes to the RKAS (Work Plan and Budget), expansion of RKAS components, and price adjustments. Second, administration and reporting, including simplification of administration, reporting, use of SOA applications, and a single national application (ARKAS). Third, fund distribution consists of timely disbursement, additional funds, support for private schools, and school renovations. Fourth, human resource strengthening and socialization, including training, outreach, operator honorariums, and the latest system information.

Second, the mismatch between allocations and actual needs. The finding of a mismatch between allocations and actual school needs reflects the gap between rule-making and implementation described by (Chang & Brewer, 2023) in the context of modern street-level bureaucracy. This demonstrates the importance of stakeholder participation in the policy formulation process, as effective regulation requires ongoing dialogue between regulators and regulated entities to ensure that rules remain relevant and achievable (Abbott & Snidal, 2021). Limiting budget changes to only once a year makes it difficult to adapt to actual needs. Other obstacles mentioned include prioritizing spending, insufficient funding allocation, and difficulty finding the correct account codes or budget names in preparing e-RKAS. However, several schools stated that they did not experience significant challenges because they had followed procedures in an orderly manner. Therefore, these results demonstrate the importance of increasing human resource capacity, updating application systems, and synchronizing policies between the central and regional governments in managing SOA funds.

Third, Administrative Burden and Reporting Complexity. The high administrative burden resulting from the dual reporting system reflects a phenomenon identified as "regulatory formalism," which can divert resources from substantive to administrative activities (Mariana, Diana, Arifai, & Jannah, 2025). (Langevoort, 2017) explain that "excessive administrative requirements can create a compliance culture focused on 'ticking boxes' rather than achieving substantive policy goals." Schools face various technical and administrative challenges. One of the main challenges is the mismatch between budget planning and implementation, as well as the limited items in the ARKAS or RKAS, which cause budgeting constraints. Many schools also experience difficulties in reporting SOA funds and the use of applications such as SIPLah and banking systems that often experience disruptions or are not updated. In addition, there are complaints about the poor quality of goods purchased through SIPLah (School Procurement Information System), as well as the frequent delays in the disbursement of SOA funds, which disrupt school operations. Other challenges include the lack of dedicated human resources for reporting, differences in references between regional and central governments (for example, the use of two applications: e-RKAS and ARKAS), and interventions from foundations for private schools that contradict SOA technical guidelines.

The model developed based on three pillars of dynamic governance reflects a modern approach to regulatory compliance. This concept aligns with (Aditya & Lestari, 2025) idea of the need for adaptive governance to address the complexity and dynamics of changing regulatory environments. First, "Thinking Ahead: Flexible and Responsive Planning." This first pillar reflects the principle of adaptive regulation put forward by (Yamani, 2025), which emphasizes the importance of regulations that anticipate change and provide space for innovation. The forward-looking regulation requires mechanisms that allow

for periodic reassessment and adjustment based on implementation experience and changing circumstances (Umbach, 2024). Second, continuous evaluation is a key element in regulatory learning, as stated by (Dunlop, Ongaro, & Baker, 2020). Simplifying procedures aligns with the principle of better regulation, which emphasizes regulatory quality rather than mere regulatory quantity (Purwanto, Sulaksono, Tamsil, & Prasetio, 2024). Regulatory simplification is not merely about reducing rules, but about making them more coherent, accessible, and implementable (Herring, 2016). Third, Thinking Across: Inter-Agency Collaboration. This third pillar reflects the networked governance approach described by (Firdaus & Panjaitan, 2024). In the context of SOA fund management involving multiple agencies, collaboration is key to overcoming regulatory fragmentation. Effective governance in complex policy domains requires coordinated action across organizational boundaries and policy sectors (Cejudo & Michel, 2017).

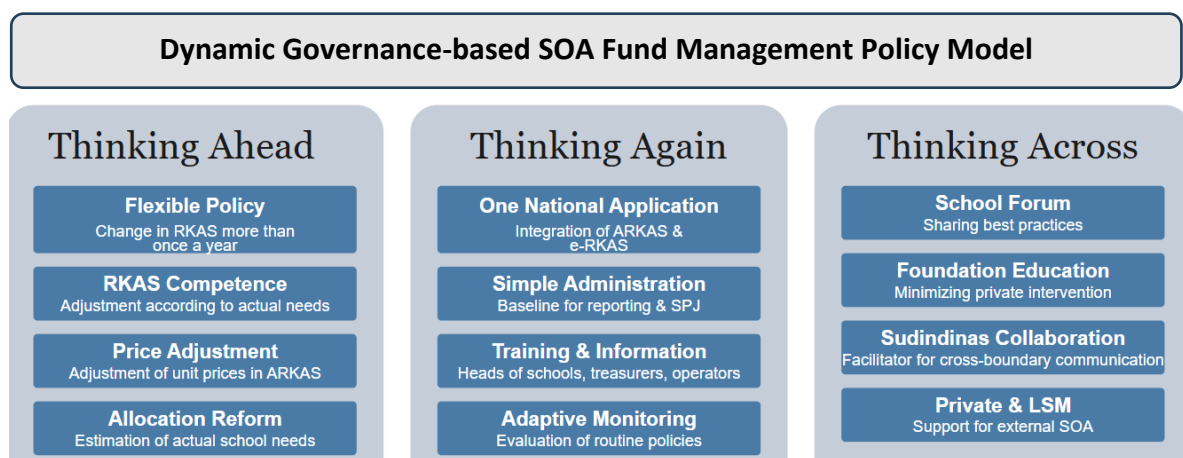


Figure 5. Dynamic Governance-Based SOA Fund Management Policy Model

Source: Researcher, 2025

Based on Figure 5. The initial model design that can be developed based on the theory of dynamic governance, namely in the Thinking Ahead aspect, the policy model emphasizes the importance of adaptive and anticipatory planning. Several key elements in this pillar are a more flexible policy for changing the RKAS, for example, by allowing revisions more than once a year and expanding the RKAS components to better suit actual needs in the field. In addition, adjustments to the unit prices of goods in the ARKAS need to be made to better reflect current market conditions, as well as budget allocation reforms based on data on actual school needs, rather than just based on fixed standards.

Meanwhile, under the Thinking Again pillar, this model emphasizes continuous policy evaluation and simplification of administrative systems. Suggested concrete steps include integrating SOA application systems such as ARKAS and e-RKAS into a single national platform to avoid duplication of work. Furthermore, financial reporting and accountability processes need to be simplified for greater efficiency without compromising accountability. In this regard, training and providing up-to-date information to principals, treasurers, and operators are also crucial for optimal policy implementation.

Under the Thinking Across pillar, this model encourages increased collaboration between the central government, local governments, educational institutions, and civil society. Implementation could include strengthening inter-school communication forums to share best practices, involving external parties such as NGOs and the private sector in technical assistance, and educating foundations in private schools to avoid non-technical interventions that conflict with SOA regulations. Furthermore, the active

role of Sub-departments (Sudin) and the Education Office (Dinas Pendidikan) should also be strengthened as facilitators of cross-actor communication and technical support at the school level.

The findings of this study have important implications for regulatory reform on SOA fund management. First, there is a need for harmonization of regulations across ministries to reduce complexity and overlap. This aligns with the principle of regulatory coherence emphasized by the (Mumford, 2014) in its updated regulatory policy and governance recommendations. Second, there is the importance of feedback mechanisms in the regulatory cycle to ensure responsiveness to field conditions. Effective regulatory systems must incorporate mechanisms for continuous learning and adaptation based on implementation experience (Eyinade, Ezeilo, & Ogundeji, 2021). Third, there is a need for a balance between accountability and flexibility in regulatory design. The excessive emphasis on procedural compliance can undermine substantive performance, necessitating a more outcome-oriented approach than simply a process-oriented one.

Regarding the recapitulation of indicators and percentage of implementation and SOA, in supporting the standard model of the dynamic governance-based SOA fund management policy model, it can be seen as follows figure 6:

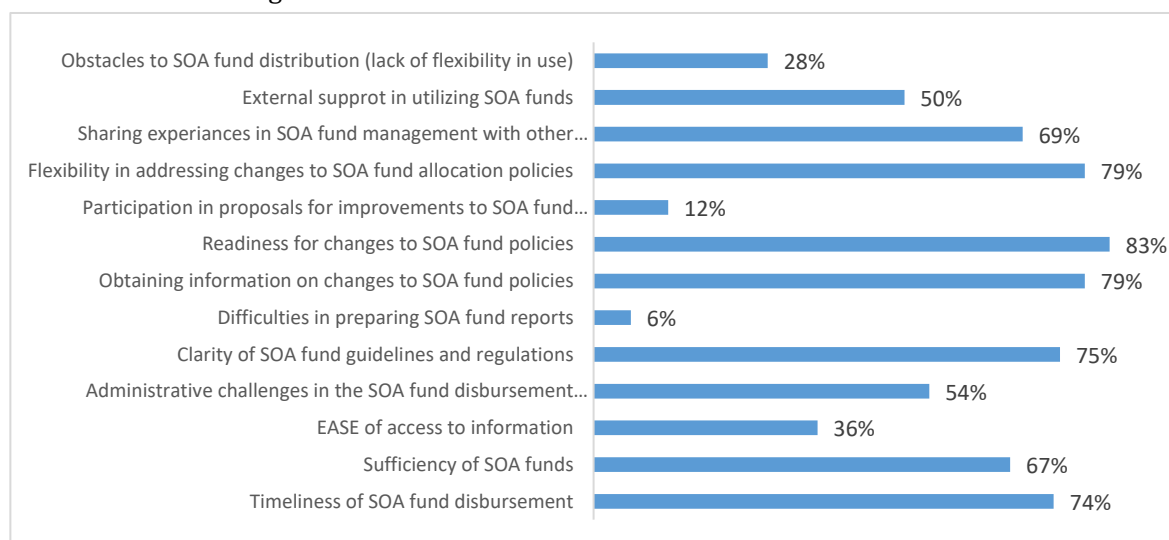


Figure 6. Recapitulation of Indicators and Percentage of Implementation and SOA, in the implementation of the Dynamic Governance-based SOA Fund Management Policy Model

Source: Researcher, 2025

The School Operational Assistance Fund (SOA) is essentially a state instrument to fulfill the right to education as a fundamental right of citizens. However, research findings indicate that low-budget absorption in some schools, caused by a weak understanding of regulations, a lack of human resource capacity, and unstable internal coordination, has the potential to hinder the provision of equitable education services across schools. When funds intended for the learning process are not optimally absorbed, schools miss opportunities to improve the quality of facilities, the provision of teaching materials, and operational support for students. This disparity can ultimately widen the gap in education quality between schools with strong governance capacity and those with limited managerial capabilities.

Furthermore, bureaucratic obstacles, such as rapid regulatory changes, multiple administrative requirements, lack of ARKAS training, and uneven supervision, can be understood as threats to human security, particularly in terms of access to basic public services. When schools are unable to respond effectively to bureaucracy, students' rights to adequate education are affected. In this context, the concept

of dynamic governance becomes crucial as a tool to strengthen the fulfillment of basic rights. Adaptability, innovation, and collaboration among actors within schools enable the SOA management process to be more responsive and efficient, while ensuring that public funds are truly used to improve the quality of education in a fair and sustainable manner.

CONCLUSION

Schools' legal compliance with the SOA regulations in Jakarta is considered adequate, but is more administrative than substantive. Compliance is primarily driven by a desire to meet formal requirements and avoid sanctions, rather than by an understanding of the regulations' objectives. The complexity of regulations from various ministries and dual reporting systems adds to the administrative burden, trapping schools in procedural compliance. Limited flexibility in fund use also creates tension between real needs and formal regulations, which can encourage creative compliance or non-compliance. Furthermore, the low level of school participation in providing input indicates a weak feedback mechanism, which is crucial for regulatory effectiveness. This study contributes to addressing this gap in the literature by offering a novel approach, a multi-stakeholder analysis of SOA fund management in Jakarta. This approach introduces a dynamic perspective on governance, integrating policy, budgeting, and implementation through the involvement of various actors, including local governments, schools, and the community. Thus, the results of this study are not only relevant to global trends in education policy and public financial management but also provide novel insights into the challenges and opportunities faced in managing education funds in Indonesia, particularly in Jakarta.

In addition, by increasing the adaptive capacity of schools, dynamic governance serves as a bridge between technical regulations and human rights principles. The integration of legal compliance and dynamic governance serves as a strategic foundation to ensure that the School Operational Assistance (SOA) policy functions not only as a budget program but also as a tool to fulfill human rights, particularly the right to quality, equal, and accessible education for all students. Improving dynamic governance in SOA management is not merely a technical reform, but a strategic effort to protect the right to education as a component of human security. When regulatory strictness, reporting burdens, or funding delays limit school operations, the fulfillment of students' equal education rights becomes vulnerable. Therefore, this study aims not only to evaluate the condition of SOA fund management in Jakarta Province but also to develop a dynamic governance-based policy model that can increase flexibility, transparency, and accountability in the distribution and use of SOA funds. This model is built by referring to the three main pillars of dynamic governance: Thinking Ahead, Thinking Again, and Thinking Across.

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