

Management of School Operational Assistance Funds (Policy Implementation Study of the Minister of Education and Culture Regulation)

Anggita Nirmalasari ^{1*}, Praptining Sukowati ², Dodot Sapto Adi ³

^{1,2,3} Department of Public Administration, Universitas Merdeka Malang, Indonesia

Abstract

This study aims to describe and analyze the implementation of the School Operational Assistance Fund management policy and identify the supporting and inhibiting factors. The research was conducted at Public Elementary School 1 Brotonegaran, Ponorogo Regency. The data analysis technique used a qualitative method with a descriptive approach. The findings in the study show that implementing the BOS Fund management policy at Public Elementary School 1 Brotonegaran has been running quite well, although it still faces various challenges. Analysis based on the Edward III theory revealed that communication between school principals and the management team was quite evident through training and technical guidelines. However, socialization to student guardians is still not optimal. Regarding resources, limited funds, and untimely disbursements are the main obstacles. School principals, BOS treasurers, and operators' commitment to managing the funds was relatively high, but coordination with external parties was less effective. In addition, the bureaucracy in the verification and validation process of the funds often delayed the disbursement, which impacted the smooth implementation of school programs. The results of this study will contribute to providing recommendations for increasing the transparency of communication with student guardians, optimizing the budget, improving the disbursement of funds, training managers, and periodic monitoring and evaluation for the effectiveness of BOS fund management.

Keywords: Management, Policy Implementation, School Operational Assistance Fund

Corresponding Author:

Anggita Nirmalasari
(anggita.unmer@gmail.com)

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1. Introduction

Education is important in developing the maximum potential of natural and human resources. In Indonesia, education is a planned process to create active learning, enabling students to holistically develop self-control, intelligence, personality, morals, and life skills. Education supports national development by transferring knowledge, values, and norms to form a more intelligent generation and a better life. According to the Preamble of the 1945 Constitution, the government aims to improve people's intelligence and quality of life through education. With the principle of human resource development, education is a priority program that must be optimized for the welfare of society and contribute to maintaining world order.

Improving the quality of human resources is highly dependent on quality education. Unfortunately, there are still many obstacles to improving the quality of education, such as the lack of adequate facilities and infrastructure, so the learning process is not optimal (Zamzami et al., 2025). Good education aims to produce quality individuals with high knowledge and competitiveness. For this reason, education requires special attention, including adequate resource management. One strategic step is funding allocation policies, such as the School Operational Assistance Program (BOS), designed to support school operations, especially at the primary level. This policy ensures that resources are maximized to improve the quality of education. Good management can achieve the vision of quality and equitable education for the community. By allocating funds for the education sector, the government shows its attention to the education sector as an important sector in national development (Ismail & Sumaila, 2020)

The School Operational Assistance Program is implemented by the Ministry of Education and Culture, the school operational assistance fund, hereinafter referred to as the BOS Fund, is a fund used primarily to fund non-personnel expenditure for elementary and secondary education units as implementers of the compulsory

education program, and may be used to fund several other activities in accordance with the provisions of laws and regulations (Nurrochman et al, 2021). Based on Minister of Education Regulation No. 6 of 2021, the School Operational Assistance Fund (BOS) aims to finance non-personal needs in basic education, support compulsory education programs, and other activities by regulations. As a non-physical special allocation, BOS funds include assistance for underprivileged students, such as uniform costs, transportation, school supplies, or tuition exemptions. The community has welcomed this free education policy, although school financial management is still simple. For this reason, transparent, accountable, and sustainable bookkeeping is required. Transparency requires fund disclosure to be disunity, and accountability ensures accountability to relevant parties, while flexibility and effectiveness support the utilization of funds as needed. For example, the computer budget must be used on target, with salary payments according to the RKAS schedule.

Managing regular funds is one of the school's lucky things for the funds in providing the achievement of the BOS fund plan direction. This is done through regular cooperation that can be done from planning, implementation and evaluation (Pebriyanti & Aliyyah, 2024). BOS Fund Management is desired to be carried out transparently and accountably, which means that the management of the funds is known to all parties involved in the school environment. Accountable management means that in the management of BOS funds, schools can be responsible for every use of BOS funds to the government and the community. The importance of transparency and accountability in the use of BOS funds is one way to run the BOS fund program smoothly and gain the trust of related parties and the surrounding community because the community plays an important role in the implementation of education (Nursiniah & Aliyyah, 2024)

Local governments commitment to supporting education is strongly influenced by their fiscal capacity, goodwill, and political will. High fiscal capacity without goodwill may not result in adequate educational budget allocations. From the beginning, the government realized that BOS funds are often insufficient to improve the quality of education services. Therefore, the BOS fund guidelines mandate regional governments to fulfill the shortfall in school operations through APBD funds. The role of local governments includes providing BOS counterpart funds to fulfill the needs of schools by national standards. If the regions cannot allocate additional funds, schools will be forced to operate with minimal funds, which can reduce the quality of education services. In addition to financing, local governments are also responsible for technical supervision of managing BOS funds.

This study aims to describe and analyze the implementation of the BOS Fund management policy and identify the supporting and inhibiting factors at Public Elementary School 1 Brotonegaran, Ponorogo Regency. The results of this study are expected to contribute theoretically as additional information for Public Elementary School 1 Brotonegaran, Ponorogo Regency, in improving and developing the implementation of the School Operational Assistance (BOS) program so that its benefits can be optimized. Practically, this study can help school principals optimize the use of BOS funds by the regulations, guide treasurers in preparing programs by public policy, and increase parents' understanding of overseeing the use of BOS funds. In addition, the results of this study serve as a rationale for other primary schools to implement the BOS program more effectively.

According to Nugroho (2008), public policy is the decision of state agencies to achieve the nation's vision and mission, made by the executive or legislature up to the autonomous level. Nugroho (2009) adds that public policy is a series of actions considering opportunities and constraints. This policy is related to government actions and involves various parties in the social environment to solve problems and achieve predetermined goals. The public policy process is complex, and many variables influence its determination. Dunn (2013) outlines five stages of public policy: agenda setting, policy formulation, policy adoption, policy implementation, and policy assessment. These five stages are interrelated, so if one stage is ignored, the effectiveness of public policy can be disrupted, and the expected goals are challenging to achieve.

Public policy implementation can use various models as a reference in its design and implementation. George C. Edward III, (in Subarsono 2011) as cited (Pramono, 2020) mentions four main factors that influence policy implementation. First is communication, namely the effectiveness of conveying information to implementers so that policies are understood and implemented without misunderstanding. Second are resources, including competent staff, adequate information, apparent authority, and facilities supporting implementation. Third, disposition is the character and attitude of policy implementers, such as commitment and integrity, which affect policy effectiveness. Fourth is the bureaucratic structure, which includes standard operating procedures (SOPs) and coordination between units to prevent policy fragmentation. Implementing policies such as the BOS Fund is guided by Minister of Education and Culture Regulation No. 6 of 2021 as a derivative of public policy. The purpose of policy implementation is to set a direction so that policy objectives can be realized. In policy implementation, there are processes that must be gone through, certain strategies and approaches that must be taken, and several completeness and adequacy that must be met. This is solely to realize success in implementing a policy. Likewise, policies in the field of education (Yuliah, 2020).

Education is part of public policy regulating various aspects of people's lives, including organizational governance and social relations. According to Rohman (2001), this policy exists as a regulatory instrument for government officials or actors in various fields, including education. Meanwhile, Muhaimin (2010) states that

education policy functions as a process of formulating strategies in education to elaborate the vision and mission set in a certain period. Based on these two definitions, education policy can be concluded as an effort to regulate various activities in the education sector designed to achieve the goals, vision, and mission set. This policy ensures that all educational activities run according to plan to create a compelling and sustainable system. According to Sigit Purnomo, 2010 in (Arwildayanto et al., 2018) education policy is part of public policy, it can be seen from the education policy that it has an impact on society at large, implementing education policy requires very large public funds, even the allocation of funds from the APBN for education is the largest when compared to other public sectors.

The government always plans various efforts to find solutions to the problem of equal education. One of the government's solutions in equalizing education is by providing a budget allocation program called the School Operational Assistance Program (BOS) (Saisarani & Sinarwati, 2021). School Operational Assistance (BOS) is a government program that aims to support the implementation of primary and secondary education without charge, as stipulated in Law No. 20/2003. BOS funds are provided to ease the burden on the community in financing 9-year compulsory education. Based on Minister of Education and Culture Regulation Number 6 of 2021, these funds are used for non-personnel funding to support learning activities. The main objectives are to equalize access to education, waive school fees for underprivileged students, and improve the quality of education. BOS also helps reduce school dropout rates and allows students to continue to higher levels. Regarding administration, BOS is managed based on school management with annual budget planning by national education standards to increase the effectiveness and transparency of fund management.

Regulation of the Minister of Education and Culture Number 6 of 2021 was issued to fulfill the legal needs in managing School Operational Assistance (BOS) funds. This regulation establishes five main principles in the management of BOS funds. Flexibility, which allows schools to manage the funds according to their needs. Effectiveness, to ensure that the use of funds provides optimal results for education. Efficiency, which emphasizes improving the quality of learning at the minimum possible cost. Accountability is important so that applicable regulations can account for funds. Transparency ensures that fund management is conducted openly and involves stakeholders. By applying these principles, the management of BOS funds is expected to be more targeted and able to support improving the quality of education in schools.

2. Methods

This research used a qualitative method with a descriptive approach to deeply understand the context of implementing the policy on using BOS funds. This approach enables a thorough analysis of the research subjects' behavior, perceptions, motivations, and actions (Moleong, 2012). The data obtained is descriptive, both in oral and written form. The research results will provide an overview of implementing the BOS fund policy at Public Elementary School 1 Brotonegaran, Ponorogo Regency, in supporting school operations.

Research Location

This research was conducted at SDN 1 Brotonegaran, on Jalan Gatot Subroto No. 56, Brotonegaran Village, Ponorogo District, Ponorogo Regency, East Java. This school was chosen to examine the effectiveness of BOS fund management in supporting school operations. The support of educators and administration who were open to the research enriched the data, providing a comprehensive picture of this policy in Ponorogo primary schools.

Data Analysis Technique

The data analysis technique in this study used a qualitative analysis method based on the Miles, Huberman, and Saldana (2014) model, which consists of three stages. First is data condensation, which selects, simplifies, and transforms information relevant to the research. The second is data presentation, where information is organized through graphs, charts, or matrices to facilitate analysis. Third, conclusion drawing is done based on patterns and relationships in the data. This technique was used to systematically and deeply understand the policy's implementation on using BOS funds.

3. Results and Discussion

Public Elementary School 1 Brotonegaran is in Kecamatan Ponorogo, Ponorogo Regency, East Java, Indonesia. Implementing this school's Regular BOS Fund management policy changed the distribution mechanism. By the Regulation of the Minister of Education and Culture (Permendikbud), BOS funds are now disbursed in two stages each year. The first stage covers up to 50% of the provincial/regency/city allocation ceiling, with the disbursement time between January and June, while the second stage covers the remaining allocation that has not been disbursed, conducted between July and December. The amount of assistance is IDR 900,000 per student per year, distributed efficiently to support school operations. This study uses George Edwards III's theory to examine policy implementation, which includes four main factors as variables:

communication, resources, disposition, and bureaucratic structure. These factors become key elements in identifying barriers and successes of policy implementation.

According to Edwards (1980), effective policy implementation requires precise, accurate, and understandable communication by all implementing actors. In managing School Operational Assistance (BOS) funds, structured and effective communication is needed to implement policy according to established procedures. Coordination between policymakers, implementers, and the community is key to successfully managing BOS funds. The information must be clear, accurate, and systematic to avoid misunderstandings. The government conveyed information through various channels, such as socialization and technical guidance (Bimtek), so that each school understood the procedures to be followed. One informant stated, *"The implementation of the BOS program must be in accordance with the latest technical guidelines, starting from the determination of the allocation of funds until the accountability for their use is done in stages"*. Effective communication allows schools to manage BOS funds transparently, avoid irregularities, and ensure their use meets applicable regulations.

Consistency in policy delivery is an important aspect of implementing BOS funds. The government routinely conducted socialization for BOS recipient schools through training or technical counseling to ensure a good understanding. One informant confirmed, *"Socialization through technical guidance is conducted routinely so there are no deviations or errors in using BOS funds"*. This consistent approach ensures that schools better understand the regulations and mechanisms for managing the funds. In addition, transparency in the policy enables each party to understand its responsibilities so that the process of disbursing and using the funds is by the regulations. Regular supervision is also carried out to ensure that the allocation of funds goes as intended. With consistent supervision and communication, schools can systematically prepare School Activity and Budget Plans (RKAS) to realize the planned programs optimally.

Clarity in implementing BOS fund management is a significant factor supporting the program's success. Systematic socialization helped improve the school parties' understanding of the procedures for using BOS funds. One informant said, *"Socialization was conducted by informing the school committee, teachers, and student guardians during a meeting at the beginning of the new school year. In addition, the BOS fund report was also announced through the school meeting so that all parties could access the information"*. Clarity of procedures is needed to prevent obstacles in preparing the RKAS and implementing planned programs. BOS funds should be allocated according to the school's priority needs, such as the procurement of infrastructure, payment of teaching staff honoraria, and maintenance of educational facilities. With transparency and information disclosure, BOS funds can run optimally, provide benefits for improving the quality of education in schools, and avoid irregularities in their management.

In addition to communication, effective policy implementation also requires adequate resources, including staff, information, and facilities. Competent personnel are a significant factor in successfully managing the School Operational Assistance Fund (BOS). Each school must have an official who has obtained a decree (SK) from the school principal to have the authority to manage the BOS funds by the applicable regulations. One informant stated, *"Yes, I have a decree from the principal as the BOS treasurer starting from the 2022/2023 academic year"*. This shows that each school has an official appointment based on the BOS technical guidelines. In line with this, another informant said, *"For every activity related to the management of BOS funds, a decree is given to the officer responsible according to the technical guidelines"*. With personnel with authority and competence, the management of BOS funds can run more effectively and with minimal errors.

Apart from personnel, information is also an important element in implementing BOS fund policies. The dissemination of appropriate and accurate information ensures that schools understand the procedures for managing the funds by the stipulated policy. Socialization from the education office to schools was conducted regularly through training and technical guidance (Bimtek). One informant said, *"Yes, there was information dissemination from the education office"*. This information is important so that every stage of the management of BOS funds, including the preparation of the School Activity and Budget Plan (RKAS), can be conducted transparently. Another informant added, *"The school committee and the school principal are always aware of every expenditure of funds because BOS funds must be used in accordance with the regulations, and signed by the committee as the party that knows the administration"*. With this transparency, various parties can play a role in overseeing the use of BOS funds so that they are right on target and by the stipulated policy.

Facilities are an important factor in supporting the implementation of BOS funds. The availability of facilities such as technological devices, adequate workspace, and an efficient administration system can increase the effectiveness of BOS fund management. One informant stated, *"Authorized officials are equipped with laptops to work on submitting and reporting BOS funds to the relevant agencies"*. The administration and reporting process can run efficiently without technical problems with adequate facilities. Another informant added, *"We are given laptops according to the standard for planning, managing, and accountability of BOS funds, as well as incentives according to our performance without affecting the amount of BOS funds received by the school"*. With resources that include competent personnel, transparent information systems, and adequate facilities,

implementing the BOS funds policy can run optimally. This increases the effectiveness of fund management and supports the quality of education in BOS recipient schools.

Disposition in policy implementation refers to policy implementers attitudes, desires, and tendencies in carrying out their duties. In managing School Operational Assistance (BOS) funds, policy implementers attitude dramatically influences the implementation's effectiveness. Compliance with the technical guidelines (juknis) is the main factor in ensuring that the applicable regulations use the funds. An informant stated, *"...yes, all activities must have guidelines. Therefore, the BOS program, which is a form of free schooling for underprivileged students, must be fully based on the BOS guidelines that have been determined"*. This statement shows that the local government and schools are committed to running the BOS program according to the regulations. With this commitment, implementing BOS funds can run transparently and accountably, improving access to education for underprivileged students and ensuring its use is correct and on target by the applicable regulations.

In addition to compliance with the technical guidelines, BOS fund managers must carry out their duties with full responsibility. Readiness in managing the funds and understanding the procedures for disbursement and use are the leading indicators of successful implementation. One informant stated, *"Every BOS manager has understood their duties and is responsible in every stage of using the funds"*. Support from the community also played an important role in facilitating the implementation of the BOS program. Another informant added, *"...the BOS program received full support from the community, especially the parents of students who participated in monitoring the use of funds at school"*. With the community's involvement, transparency in managing BOS funds has increased, thus minimizing the risk of irregularities. Implementing a program that follows procedures and is supported by various parties will result in a more effective, efficient, and appropriate management of funds by the policy's original objectives.

Regular monitoring and evaluation are important to maintain accountability in managing BOS funds. Supervision from the education office and school accountability reports are part of the control mechanism to ensure that the regulations use funds. An informant explained, *"Monitoring and evaluation activities were conducted regularly by the education office along with accountability reports from schools"*. In addition, the incentive system for policy implementers has also been regulated in the BOS technical guidelines. Another informant said, *"Incentives for officials involved in the management of BOS have been included in the technical guidelines and given in accordance with the regulations"*. With regular supervision and adequate incentives, policy implementers can work more optimally in managing BOS funds. Positive dispositions of policy implementers, such as adherence to procedures and a proactive attitude in resolving obstacles, will ensure that the policy runs effectively and provides maximum benefits for schools and the community.

Bureaucratic structure is important in policy implementation, including managing School Operational Assistance (BOS) funds. According to Edwards, the two main aspects of bureaucracy influencing policy implementation are Standard Operating Procedures (SOPs) and fragmentation. SOPs provide clear guidelines for policy implementers so that each stage runs according to procedures, from planning to reporting. An informant stated, *"The BOS fund target uses the RKAS. The staff and teachers compile student needs based on DAPODIK data, then determine the source of funds and the amount needed for one year"*. This SOP ensures that the allocation of BOS funds is done systematically and by regulations. With strict procedures, limited human resources do not become an obstacle to implementing the policy so that the policy can be carried out efficiently and effectively per the predetermined objectives.

Implementing the BOS funds policy includes a structured, offline, and online accountability mechanism. Each disbursement of BOS funds requires a complete report to be prepared based on the BOS technical guidelines. An informant explained, *"Reporting on the use of BOS funds was submitted to student guardians, teachers, and the education office. At the end of each year, the accountability report is accompanied by audit documents and proof of expenditure"*. Another informant added, *"Before the disbursement of BOS funds, schools have to prepare a complete report that includes the SPJ and expenditure notes. The time for preparing the SPJ usually takes one month"*. A strict administrative system maintains transparency in the management of BOS funds. In addition to written reports, online accountability is also tightened by the requirement to include physical evidence and documents on the use of funds so that the fund disbursement process runs accountably.

Fragmentation within the bureaucracy can be a challenge in policy implementation, but with a systematic mechanism, the risk of different views can be minimized. In managing BOS funds, each level of education has a person in charge who ensures that the policy runs according to regulations. One informant emphasized, *"There is a person in charge of implementing the free school policy through BOS funds, starting from the kabupaten/kota BOS team to the school BOS team"*. Another informant added, *"Instructions from the regency education office to schools are carried out systematically, so differences in views rarely occur"*. With a clear organizational structure and an effective communication system, coordination between units in implementing the BOS fund policy can run well. In addition, adherence to the SOPs and cooperation between agencies ensure that this policy can be implemented optimally, providing benefits to BOS fund recipient schools and improving the quality of education.

Various supporting factors contributed to its success in implementing the BOS funds policy. One of the main factors was the fulfillment of schools' needs for operations, such as salaries for volunteer teachers, procurement of books, and learning facilities. One informant stated, *"...the government is increasingly aware of the needs of schools and has provided technical guidelines related to the socialization and management of BOS funds"*. In addition, the community's enthusiasm for free schools expanded access to education. *"The community is very enthusiastic about choosing free schools, with the hope that the quality of learning will be maintained"*, said an informant. The BOS program also reduces the dropout rate and improves education equity through the zoning system. *"The average student in this primary school comes from the surrounding neighborhood"*, explained an informant. Overall, the BOS policy ensures that every child receives a proper education without the burden of school fees.

However, several factors are hampering the optimization of BOS fund management. One of the main obstacles is the delay in the disbursement of funds, causing schools to seek loans to cover the budget shortfall. One informant stated, *"The disbursement of these funds takes a very long time, not by the specified technical guidelines, so schools are at a loss to find loans to cover the delay"*. In addition, many parents misunderstood that BOS funds covered all school costs. *"We once received a complaint from a student guardian who misunderstood the use of BOS funds, so it was necessary to hold a joint meeting"*, said an informant. Another obstacle is bureaucratic interference in purchasing goods not always by school priorities. *"After the disbursement of the BOS funds, we were obliged to purchase goods that had already been determined"*, said an informant. As a result, the management of BOS funds has not been run optimally for educational needs.

The discussion of this research aims to answer the formulation of the problem regarding implementing the 2021 School Operational Assistance Program (BOS) at the primary education level at Public Elementary School 1 Brotonegaran, Ponorogo District, Ponorogo Regency. Based on interviews with informants, this school's management of BOS funds is running quite well, although it still needs some improvements. Public policy success is assessed by achieving objectives effectively and according to plan, influenced by various interrelated factors, such as structured planning, implementation, and reporting. Support from schools and committees and an understanding of regulations are important to ensure the program runs as intended. This policy implementation analysis uses Edwards III's (1980) theory, including communication, resources, disposition, and bureaucratic structure.

Communication factors include policy transmission from essential education management regarding free schools through BOS funds, clarity of policy goals and objectives, and consistency in implementation. Resource factors include an adequate number of staff balanced against the workload of managing BOS funds, managers' expertise (skills) according to their educational background, BOS funds as a source of finance, facilities to support educational activities, and precise information and authority. Dispositional factors include the commitment of the person in charge of free schools through BOS funds, system support in its implementation, staff placement with clear responsibilities, and incentives that influence the behavior of managers. The bureaucratic structure includes fragmentation or division of authority from the center to the regions and the existence of Standard Operating Procedures (SOPs) that support free school policies through BOS funds in schools.

Based on the theory of George C. Edwards III theory, the implementation mechanism of the 2023 School Operational Assistance Program (BOS) at the education level at Public Elementary School 1 Brotonegaran, Ponorogo Regency, is influenced by communication factors. Edwards (1980) asserts that effective policy implementation requires a clear understanding by policy implementers of the tasks that must be carried out. Policy implementers must be determined appropriately to convey decisions to relevant parties. The interviews showed that the implementation of the BOS Program was by the technical guidelines and ran well. Routine socialization from the relevant agencies was conducted with schools and the community, accompanied by distributing BOS technical guidelines to all schools. In addition, the periodic implementation of technical guidance (Bintek) on BOS management ensured that the BOS funds were channeled by the operational and technical guidelines without deviations.

Three communication factors affect policy implementation: transmission, clarity, and consistency. Transmission refers to the delivery of policies and implementation guidelines so that they can be carried out correctly. Based on interviews, Public Elementary School 1 Brotonegaran did not experience any transmission problems because the BOS Program has been running well according to the Technical Guidelines (Juknis). Consistency refers to the harmony of orders that do not contradict each other so that implementers can carry out their tasks smoothly. In Public Elementary School 1 Brotonegaran, the disbursement of BOS funds was carried out by the technical guidelines without deviation, in line with Permendikbud Number 6 of 2021. Clarity of communication is also an important key. Public Elementary School 1 Brotonegaran understands the technical guidelines for managing BOS funds thanks to the socialization and technical guidance (Bimtek) that are routinely conducted so that the management, planning, and accountability of BOS funds are carried out transparently and clearly.

On the resource factor, according to Edwards, the resources that influence policy implementation include staff, information, authority, and facilities. Adequate staff, both in number and qualifications, support policy implementation. Based on interviews, all officials who manage BOS funds at Public Elementary School 1 Brotonegaran are appointed through a decree (SK) issued by the school and signed by the principal. On average, schools have sufficient teaching and education personnel by the number of students. The structure of the BOS management team followed the BOS technical guidelines. Each school had a technical team according to the BOS technical guidelines, so the planning implemented the policy. This shows that the staff's adequacy and competence are important in ensuring that the BOS program can be implemented well and according to the objectives.

Information is important in implementing the policy, especially regarding implementing the program and ensuring conformity between the policy and the target. Based on the interviews, principals play a supervisory role over the BOS management officers with official decrees, ensuring they are experienced in administration and finance. The managers are teachers with appropriate academic backgrounds. The school principal, together with the committee, not only supervises but also guides and provides relevant information about the authority and responsibility of managing the BOS funds. This ensured that each official understood their duties optimally. The interviews show that the BOS managers at Public Elementary School 1 Brotonegaran understand their roles so that the BOS policy can be implemented transparently and responsibly by the applicable regulations.

Physical facilities such as equipment, buildings, incentives, and a comfortable workplace are important factors in supporting policy implementation, according to the theory of George C. Edwards III. Based on interviews, Public Elementary School 1 Brotonegaran provides a unique laptop for the technical team to facilitate the management of BOS funds. This facility helps ensure that the management of funds is on target per the BOS Technical Guidelines Number 6 of 2021. In addition, the school provides incentives to the technical team and those involved in implementing the program, increasing their motivation. This aligns with Mazmanian and Sabatier's implementation theory model, which emphasizes the importance of supporting tools to optimize policy implementation. With the availability of adequate facilities, implementing the BOS program at Public Elementary School 1 Brotonegaran runs more effectively and according to the objectives.

Disposition in the George C. Edwards III model refers to the attitude or response of policy implementers in implementing the policy. If implementers have a positive attitude toward the policy, they tend to implement it according to the objectives of the policymaker. Conversely, differences in attitudes or views of implementers towards policies can complicate their implementation. Policies made by parties different from the implementer can create a sense of neutrality in the implementer, thus opening up opportunities for interpretation of the policy. Based on the results of the interviews, the government, through schools, showed full commitment to managing BOS funds according to the guidelines. BOS managers carried out their duties and responsibilities well and were supported by the community. Monitoring and evaluation of the policy were conducted routinely by the relevant agencies, together with the BOS accountability report. Incentives for policy implementers have also been regulated by the BOS technical guidelines, supporting optimal implementation.

In the George C. Edwards III model, the bureaucratic structure is important in policy implementation, including the free school tuition policy through BOS funds. Based on interviews, each policy implementation job desk has a straightforward person in charge. The SOP carries out the mechanism for distributing BOS funds, which refers to the BOS technical guidelines. Program implementation guidelines have been prepared, and all schools must regularly prepare reports on the use of BOS funds, both quarterly and annually. The two main elements of bureaucratic structure that influence policy implementation are Standard Operating Procedures (SOPs) and fragmentation. Both determine the effectiveness of policy implementation by ensuring that procedures run systematically and that there are no conflicts between levels of implementers.

SOP is a standard procedure that guides the organization in performing its duties. Based on interviews, the bureaucracy related to the SOP for BOS funds runs well with a precise mechanism. The fund disbursement process involves the preparation of documents such as SPJ, RKAM, and other supporting documents. After the documents are complete, the data is uploaded online through a system provided by the Ministry of Education and Culture and reported offline to the Malang District Education Office. This systematic procedure ensures that the management of BOS funds runs according to the rules. With integrated SOP-based management, implementing the tuition-free school policy through BOS funds becomes more directed and transparent.

Fragmentation refers to differences in views or attitudes between levels of policy implementers. However, interviews show that fragmentation can be minimized when implementing the BOS fund policy at Public Elementary School 1 Brotonegaran. Each level, starting from the central, provincial, regency, and school levels, has a straightforward person in charge. The policy is structured with directives from the central government that can be accessed online. This shows a well-coordinated bureaucratic system. This model aligns with Matland's theory, which attributes the top-down approach to policies with clear objectives, while the bottom-up approach focuses more on policies that involve high uncertainty. This combination of approaches supports optimal policy implementation.

4. Conclusion

Based on the research on implementing the BOS Fund management policy at Public Elementary School 1 Brotonegaran by the Regulation of the Minister of Education and Culture Number 6 of 2021, this policy has run quite well, although it still faces several challenges. Analysis of Edward III's theory shows that communication with school principals and the management team has been carried out through training and technical guidelines. However, socialization with student guardians is still not optimal. Regarding resources, limited funds and untimely disbursements hinder smooth school operations. Nevertheless, the management team was able to adapt by prioritizing urgent needs. In terms of disposition, transparency and accountability have been implemented, but coordination with external parties is still not optimal. In addition, the bureaucratic structure that follows the SOP is often constrained by the verification and validation process, causing delays in the disbursement of funds.

Implementing the School Operational Assistance Fund (BOS) management policy at Public Elementary School 1 Brotonegaran has several supporting and inhibiting factors. Supporting factors include increasing students' motivation to attend school because the BOS policy provides free facilities that attract parents and students to continue their education. This program has also succeeded in reducing the dropout rate because the BOS subsidy eases the financial burden on families, enabling students to continue attending school. In addition, community support for free schools is relatively high, as seen from parents' enthusiasm for attending school activities and supporting programs based on BOS funds. However, several obstacles are still faced, such as the disbursement of funds, which is often not on time and disrupts the implementation of programs in the RKAS. In addition, the limited amount of funds hampers the development of facilities and extracurricular activities. The lack of understanding of student guardians regarding the allocation of BOS funds is also a challenge.

Based on the research results on the management of the School Operational Assistance Fund (BOS) at Public Elementary School 1 Brotonegaran, several suggestions can be implemented to improve the effectiveness of the fund management. First, communication with student guardians must be improved through more transparent socialization through meetings, communication media, or online platforms to increase understanding and accountability. Secondly, optimizing the use of BOS funds should be done with careful budget planning and cooperation with external parties to cover the shortage of funds. Third, coordination with the education office should be improved so that the disbursement of BOS funds is on time and does not disrupt school operations. Fourth, training for BOS fund managers needs to be improved to manage the budget efficiently and by regulations. Finally, periodic supervision and evaluation should be strengthened through regular audits to prevent the misuse of funds and ensure that their intended purpose utilizes them.

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