



Analysis of Management Policy and Strategy for Equalization of BOSNAS Funds by the Malang City Education and Culture Office

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ABSTRACT

Equitable education access remains a key commitment of the Indonesian government in enhancing the quality of national education services. In this context, the management of the National School Operational Assistance Fund (BOSNAS) plays a strategic role in supporting school operations and reaching under-resourced educational institutions. This study investigates the policy dynamics and distribution strategies of BOSNAS funds by the Education and Culture Office of Malang City. Using a descriptive qualitative approach, data were collected through in-depth interviews and official document reviews. The findings reveal that policy implementation follows central government regulations but lacks contextual adaptation to local needs. The distribution strategy applies a quantitative approach based on student enrollment numbers, without accounting for geographic disparities or school-specific conditions. Technical obstacles such as delayed reporting and the absence of a formally established management team hinder effective implementation. On the other hand, the adoption of digital systems like Dapodik, ARKAS, and Markas has begun to support real-time reporting and monitoring, although training and system optimization remain limited. These findings underscore the need for a more needs-based distribution framework, institutional strengthening, and outcome-based evaluation to support sustainable educational equity at the local level.

INTRODUCTION

Improving educational quality and promoting equal access remain integral to Indonesia's national development agenda (Widodo et al., 2020). The government has consistently demonstrated its commitment through various funding programs designed to enhance the accessibility and effectiveness of educational services. Among these, the National School Operational Assistance Fund (BOSNAS) plays a pivotal role by financing non-personnel operational expenses in primary and secondary education units. BOSNAS is particularly essential in narrowing the disparities in both access and quality across schools and regions. In the context of Malang City, the local government specifically, the Education and Culture Office is tasked with managing and distributing these funds effectively to ensure operational sustainability at all educational levels.

Recent data from the Directorate General of Early Childhood, Primary, and Secondary Education indicates that in 2025, Malang City received approximately IDR 446.38 billion in BOSNAS allocations. These funds contributed to the operational support of various educational levels, with per-student allocations increasing annually: from IDR 600,000 to IDR 800,000 for elementary schools, from IDR 710,000 to IDR 1 million for junior high schools, and up to IDR 1.2 million for senior and vocational high schools. Despite the continuous increase in budget allocation, the BOSNAS program still encounters recurring issues such as delays in fund disbursement, inaccurate recipient data, and unequal distribution across regions. Several recent studies have emphasized that the success of BOSNAS implementation largely depends on the institutional capacity of regional education offices to plan, administer, and evaluate distribution strategies effectively (Wahyuni & Setiawan, 2022). A monitoring report published by the East Java Audit Board (BPK) in 2021 revealed that Malang City's Education Office allocated only IDR 49 billion out of a total education budget of IDR 515 billion for elementary education—pointing to a possible under-prioritization in budget planning (Aryanda, 2024). Moreover, the Malang City Government (2020) acknowledged that this imbalance suggests elementary education has not yet received adequate fiscal attention relative to other sectors.

In recent years, discourse on equitable educational funding has shifted toward needs-based and context-responsive mechanisms. Vega et al. (2024) argue that equal allocation models, while administratively efficient, often fail to address structural inequalities faced by marginalized schools, especially those located in urban peripheries or underdeveloped areas. Similarly, Edianus et al. (2024) assert that the effectiveness of BOS fund management is closely linked to the managerial competence at the school level and the proactive role of local governments in supervision and guidance. These findings reinforce the urgency of evaluating the existing BOSNAS policy framework beyond its regulatory

compliance towards a more adaptive and equity-driven implementation. Given these challenges, the BOSNAS management system used by the Malang City Education and Culture Office warrants critical assessment. There is a pressing need to evaluate the existing strategies to ensure more equitable and accountable distribution across educational units. Accordingly, this study aims to analyze the BOSNAS fund management policy and distribution strategies adopted in Malang City. Employing a descriptive qualitative approach, the study intends to contribute theoretically to the field of educational policy and public administration, while also offering practical recommendations for regional governments to develop more efficient, equitable, and transparent funding governance in the future.

LITERATURE REVIEW

Public Policy Theory

Public policy involves a structured sequence of decisions and actions designed to achieve targeted societal goals through governmental processes. The classical framework proposed by Dunn (2003) identifies three essential stages: formulation, implementation, and evaluation, which remain foundational in understanding policy dynamics, particularly in the public sector. Van Meter and Van Horn (1975) further highlight that successful implementation is influenced by factors such as clarity of policy goals, effective inter-agency coordination, characteristics of implementing actors, and the availability of adequate resources. In the context of BOSNAS, these classical theories provide a base for understanding how policies are constructed and executed within bureaucratic systems. This is reflected in the findings of the current study, which shows that BOSNAS policy in Malang City closely follows the formulation and implementation structure determined at the national level, but lacks adaptation to local needs in practice. For instance, implementation activities such as disbursement and monitoring remain technically centralized, and evaluation focuses more on administrative compliance than outcomes. To complement these classical models, recent scholarly works emphasize the importance of participatory governance and local autonomy in decentralized education systems. Desimaria and Rahayu (2022), through a systematic literature review, argue that while decentralization grants greater autonomy to local governments, the effectiveness of implementation often suffers due to uneven regional capacities and weak mechanisms for community involvement. Their study reveals that without sustained technical support and structured participatory mechanisms, decentralized policies risk becoming administratively fragmented and socially detached. Similarly, Kurhayadi (2023) highlights that effective local development policies, including in education, require clear channels for

community engagement and multi-stakeholder collaboration to ensure contextual responsiveness. These perspectives reinforce the findings of this study, where the absence of a formal coordination team and limited stakeholder participation in the BOSNAS implementation process in Malang City suggest a gap between policy intent and local execution. Integrating participatory and adaptive policy frameworks alongside classical theory may therefore provide a more holistic and contextually appropriate approach to public service delivery in education.

The Concept of Educational Equity

Educational equity remains a central tenet of Indonesia's education system, aiming to provide all students regardless of socioeconomic status or geographic location—with equal opportunities to receive quality education. Despite this commitment, structural inequities persist, particularly in underserved and remote areas. A systematic literature review by Madhakomala et al. (2025) shows that challenges such as limited infrastructure, inadequate teacher distribution, and inconsistent resource allocation continue to impede progress in educational equity. Government initiatives such as the school zoning system (PPDB) are designed to reduce access gaps by encouraging students to enroll in nearby schools, while digital learning programs aim to bridge geographic divides. However, Cahyadi (2022) finds that digital education implementation remains hampered by poor infrastructure and low digital literacy among teachers and students, particularly in rural regions. Rini and Azizah (2024) reveal that while inclusive education is widely acknowledged in school policies, its on-the-ground implementation is uneven, often constrained by inadequate facilities and insufficient teacher training. In this context, achieving educational equity involves more than equal distribution of resources; it requires a comprehensive, long-term policy strategy that addresses diverse student needs and regional disparities. The findings in this study support this perspective, as current BOSNAS distribution mechanisms, which are based on a uniform per-student formula, fail to accommodate differences in geographic and institutional challenges among schools in Malang City. This reinforces the broader call for a more needs-based, equity-oriented funding model.

BOSNAS Fund Management

The management of BOSNAS funds is a cornerstone of Indonesia's effort to ensure equitable education across regions. Decentralization policies and school-based management principles grant schools the autonomy to allocate resources based on their operational needs, emphasizing accountability, flexibility, and transparency (Regulation of the Minister of Education and Culture No. 6 of 2021). Policy management in this context involves three stages: formulation by the central government, implementation by regional education offices and schools, and evaluation to measure results and inform improvements.

While these stages align with classical policy theory, their effectiveness depends heavily on the institutional capacity and governance practices at the local level. As evidenced in this study, although technical assistance such as RKAS training is provided by the Education and Culture Office in Malang City, the absence of a structured management team and limited coordination mechanisms constrain the impact of these efforts. Desimaria and Rahayu (2022) emphasize that decentralization in education must be accompanied by structured institutional support and capacity-building initiatives to prevent disparities in implementation. The lack of such support in Malang City aligns with broader concerns in the literature regarding the uneven impact of decentralized funding mechanisms across different regions. Kurhayadi (2023) also notes that successful policy implementation at the local level requires active community participation and continuous monitoring to ensure accountability and responsiveness. These findings underscore the need for enhanced collaboration among stakeholders to strengthen BOSNAS governance.

Previous Research

A range of empirical studies has explored the strengths and limitations of BOSNAS policy implementation. Widodo et al. (2020) emphasize that while the regulatory framework is in place, challenges remain in ensuring financial transparency and stakeholder engagement at the school level. Gusprianti et al. (2023), in their study of SD Negeri 026791 Binjai Timur, confirm that technical compliance does not always translate into accountability, particularly when monitoring mechanisms are weak. Ilham et al. (2022) identify stakeholder communication and staff competence as key enablers of BOS success but note that bureaucratic complexity and unclear authority often hinder smooth implementation. Complementing these perspectives, Kurniawan and Rakhmawati (2022) conducted a Difference-in-Differences analysis and found that a 1% increase in BOS allocation is associated with an average 2.4-point increase in student test scores, although this improvement did not significantly affect household education expenditures. These studies collectively suggest that beyond financial inputs and procedural compliance, the success of BOSNAS policy hinges on effective communication, local capacity, and robust evaluation frameworks. This reinforces the findings in this study, where inadequate coordination, administrative delays, and uniform allocation models are identified as systemic issues that hinder the intended outcomes of BOSNAS distribution in Malang City.

METHODOLOGY

This study uses a qualitative approach with a descriptive type that aims to describe in depth the BOSNAS fund equalization policy and strategy by the Malang City Education and Culture Office. This approach was chosen because it was considered appropriate to explore the dynamics of public policy which are complex and contextual from the perspective of policy implementers (Herdiansyah, 2022). The location of the research was determined at the Malang City Education and Culture Office as an institution authorized to plan, distribute, and evaluate BOSNAS fund policies. The research subjects were determined purposively, namely informants who have strategic positions, are directly involved in fund management, and understand the strategy for equalizing education budget allocations. The researcher acts as the main instrument in data collection and analysis, with the support of semi-structured interview guidelines to obtain comprehensive information (Sugiyono, 2023). Data collection techniques were carried out through in-depth interviews with informants and document analysis such as SK, budget realization reports, and planning documents. To ensure the credibility of the data, source triangulation techniques were used by comparing information from various informants and the member checking process so that the data collected was in accordance with the informant's intentions (Gunawan, 2022). The data collected were analyzed using thematic analysis techniques which included interview transcription, initial coding, category grouping, identification of main themes, and preparation of research result narratives (Widodo, 2020). This approach allows researchers to find patterns and meanings from diverse and complex data.

RESULT

Overview of the Malang City Education and Culture Office

The Malang City Education and Culture Office is an agency responsible for formulating and implementing policies in the field of education and culture at the city level. In the context of BOSNAS fund management, this office has a strategic role in planning, distributing, and supervising the use of operational education funds so that they are right on target and in accordance with regulations. The organizational structure of the office includes several main areas, such as basic education, PAUD and non-formal education, as well as general subsections that support administrative and logistical processes. Institutionally, the implementation of BOSNAS funds involves several coordinating fields, including basic education, planning, finance, and general subsections. Although there is no special team that has been formally formed to specifically handle BOSNAS, the implementation of the program continues with a cross-sector coordination mechanism that is functional in nature. In an interview, the resource person said, "Actually a team has been formed, but it has

not been officially formalized in the structure. The handling involves several fields, including planning, finance, and general" (Ali Usman, interview, 2025). He also said that this kind of work mechanism has been quite helpful in the reporting process and the disbursement of funds administratively. The use of technology also supports the implementation process. The Dapodik system is used as a database, while Markas and ARKAS are used in budget reporting and management. With this system, the agency can monitor reporting delays directly. "We can see which schools have not reported data, and we remind them periodically," explained Mr. Ali Usman.

BOSNAS Fund Management Policy

The implementation of the National School Operational Assistance Fund (BOSNAS) policy in Malang City is carried out with full reference to regulations from the central government. The Malang City Education and Culture Office plays a role as a technical implementer responsible for implementing the policy at the regional level. Budget distribution is carried out administratively and refers to national technical instructions. The resource person said that the distribution of funds is based on the number of students. "The BOSNAS funds come directly from the center, the distribution is based on the number of students. For elementary schools it is IDR 900,000 and junior high schools IDR 1,100,000 per student" (Ali Usman, interview, 2025). The determination of this cost unit is regulated in the BOS Decree (SK) Number 8 of 2024 which is the basis for technical implementation, including the amount of allocation per student. When associated with the implementation stages in the public policy theory put forward by Dunn (2003), the position of the Education Office is in the policy implementation phase. In this stage, the local government implements decisions that have been formulated at the central level without having sufficient space to modify policies contextually. This indicates that the management of BOSNAS funds in Malang City is still centralistic and has not shown any policy innovation based on local needs.

BOSNAS Fund Equalization Strategy

The BOSNAS fund distribution strategy implemented by the Malang City Education Office uses a quantitative approach based on the number of students. Official data from the Dapodik system is used as the main reference in determining the amount of funds received by each school. The resource person explained, "The funds received are adjusted to the number of students at the cut-off. For example, the cut-off is August 30, then the school will receive funds based on the number of students recorded at that time" (Ali Usman, interview, 2025). This mechanism ensures that the distribution process runs uniformly and consistently. However, this strategy has not considered variables such as geographical conditions, accessibility, or the special needs of each school. "In

Malang City, everything is the same. Elementary school is IDR 900,000 junior high school is IDR 1,100,000 per student. Not from the location or the main school. No, everything is the same," he said. (Ali Usman, interview, 2025). This approach better reflects the principle of nominal equality, without reaching the affirmative dimension of distributive justice. Sari and Jasiah (2025) argue that true equality in education must consider social and geographical disparities between regions. Therefore, a strategy that only relies on numbers does not fully address the challenges of inequality in access and quality of education in the field.

Obstacles and Solutions

The implementation of BOSNAS fund management in Malang City faces various obstacles, both technically, administratively, and institutionally. The most prominent obstacle is the delay in reporting from schools. "Sometimes schools submit reports on the last cut-off day, so we have difficulty checking and verifying," explained Ali Usman (interview, 2025). This has an impact on the verification process and disbursement of funds in the following period, because the system only accepts data recorded before the deadline. In addition, the absence of a formal BOSNAS management team has caused the workload to be spread across several fields. This makes coordination quite challenging, especially when the volume of work increases. To overcome this problem, the agency utilizes digital systems such as Markas and ARKAS for monitoring and reporting. Although routine training has not been carried out, the use of this online system is considered to be quite helpful in the verification process and reminders for schools. The policy implementation theory of Van Meter and Van Horn (1975) states that the success of a policy is influenced by the availability of resources, communication between implementers, and clarity of operational standards. In the context of Malang City, the technology system has begun to be utilized, but has not been fully supported by an adequate institutional structure and strengthening of human resource capacity.

Theoretical Linkages and Evaluation of BOSNAS Policy Implementation

Field findings regarding the implementation of BOSNAS in Malang City indicate compliance with the three stages of public policy according to Dunn (2003): formulation, implementation, and evaluation. Formulation is carried out at the central level through national regulations, implementation is carried out by the local Education Office, and evaluation is carried out through the school reporting system. However, at the evaluation stage, the approach applied still focuses on administrative aspects, such as completeness of documents and compliance with reporting schedules. Policy implementation has not fully reflected impact-based evaluation as intended by Dunn, which emphasizes the importance of assessing the success of policies based on end goals, such as improving the quality of education and equalizing access. Interview results

support this, where evaluations are more directed at checking reports and verification, rather than indicators such as reducing dropout rates or increasing student participation (Ali Usman, interview, 2025). In terms of budget distribution, the principle of equality used also does not reflect affirmative justice. A uniform allocation approach based on the number of students actually risks reinforcing inequality between regions. Sari and Jasiah (2025) emphasize that educational justice is not achieved enough with equal treatment, but must be adjusted to the needs and conditions of each educational unit. Therefore, it is necessary to strengthen the substantive evaluative approach, including the preparation of indicators based on learning outcomes, studies of beneficiary satisfaction, and affirmative considerations in distribution policies to reach schools that face certain limitations.

Analysis of Official Documents and Their Suitability with Field Practices

The interview results obtained in this study were strengthened through a review of relevant official documents. One of the main regulations is BOS Decree (SK) Number 8 of 2024 which stipulates the unit cost per student nationally, namely IDR 900,000 for elementary school level and IDR 1,100,000 for junior high school. This provision is also fully implemented in Malang City without adjustments to local factors such as geographical conditions or educational facilities. "All are the same, regardless of the location of the school," explained the source (Ali Usman, interview, 2025). Another regulation is Permendikbud No. 6 of 2021, which in Article 4 paragraph (1) states that the RKAS must be prepared based on school self-evaluation. However, field findings show that the preparation of the RKAS in Malang City is still carried out administratively and follows the standard format from the center. There is no special mechanism that allows schools to submit planning based on real needs in the field. This shows a gap between normative provisions in regulations and factual implementation in the regions. Article 13 of the same regulation also emphasizes the importance of the principles of transparency and accountability in fund management. In practice, this aspect still faces challenges, especially in terms of late reporting from schools, which generally occurs near the cut-off deadline (Ali Usman, interview, 2025). Based on the analysis of documents and empirical data, it can be concluded that the implementation of BOSNAS in Malang City is still generalist and has not accommodated the affirmative principle as explained by Sari and Jasiah (2025). As a result, the policies that apply nationally have not fully answered the contextual needs of schools in the regions.

CONCLUSIONS

This study shows that the management of BOSNAS Funds by the Malang City Education and Culture Office is carried out in accordance with the provisions of the central government. However, the implementation is still administrative and has not been equipped with policies that are adaptive to the local context. Coordination between sectors takes place functionally without a special technical team structure, so that the effectiveness of management is at risk of decreasing when the workload increases. The strategy for equalizing funds still uses a quantitative approach based on the number of students, without considering differences in geographical conditions or specific school needs. Evaluation of policy implementation also tends to be administrative and has not touched on the aspect of usefulness or impact on the quality and access to education. However, the use of digital systems such as Dapodik as the main database, and ARKAS and Markas as reporting and monitoring tools, have contributed to accelerating the reporting process and strengthening transparency. However, technical training and its use still need to be improved. As a follow-up, the formation of a structured BOSNAS management technical team is recommended to strengthen coordination between work units. In addition, the development of local data-based needs indicators and the expansion of impact-based evaluations are important to create more adaptive, inclusive, and equitable education fund governance at the regional level.

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