



# Towards Inclusive and Quality Education: A Critical Evaluation of the School Operational Assistance Policy in North Bolaang Mongondow

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## ABSTRACT

This study critically evaluates the School Operational Assistance (BOS) policy in enhancing inclusive and quality education in North Bolaang Mongondow Regency. The objective is to assess the policy's effectiveness in improving educational access, quality, and equity, particularly in bridging gaps between urban and rural schools. Employing a qualitative descriptive method, the research analyzes participation and retention rates in BOS-funded schools, as well as compares access to education before and after the program's implementation. Findings show that the BOS program significantly contributes to increasing student enrollment, enhancing school performance, and reducing educational disparities. However, challenges persist, including delayed fund disbursements, burdensome administrative processes, and weak monitoring and accountability mechanisms, which hinder optimal utilization of resources at the school level. Despite these limitations, the BOS policy remains a vital tool for promoting educational equity. The study recommends policy refinement through strengthened school management capacity, strategic planning, and evidence-based monitoring and evaluation systems. The proposed roadmap—comprising analysis, corrective action, and continuous learning—is essential for sustainable policy improvement. This research highlights the need for further longitudinal studies with mixed methods to evaluate long-term impacts and support the development of more responsive education policies. Ultimately, improved BOS governance is key to fostering inclusive, equitable, and high-quality education across the region.

## INTRODUCTION

The gap in education levels in developed and developing countries continues to widen with social, economic, and technological changes around the world. Developed countries generally have education systems that provide equitable access to education for the entire population. Compulsory education programs and good educational facilities have provided equal opportunities for all children to receive formal education. [Glewwe et al. \(2021\)](#) explained that schools in developed countries often have complete educational facilities, qualified teachers, and comprehensive curricula. This contributes to high-quality education and good academic achievement for students.

[Marginson \(2016\)](#) explained that developed countries often have high levels of education participation, with most young people pursuing further education after completing primary and secondary education. Developed countries tend to be centers of innovation in education, introducing new technologies, effective teaching methods, and cutting-edge research to improve their education systems. Despite progress in improving access to education in many developing countries, gaps persist, especially in rural areas and for vulnerable groups such as girls, children with disabilities, and children from low-income families.

[Glewwe & Muralidharan \(2016\)](#) explained that some developing countries have made progress in improving the quality of education; however, there are still significant challenges, especially related to the lack of quality human resources, inadequate educational infrastructure, and curricula that are not yet relevant to the needs of the labor market. Many developing countries still have low education participation rates, with most children not completing primary or secondary education for various reasons such as poverty, conflict, and gender inequality. Meanwhile, [Lim \(2018\)](#) emphasized that despite the significant challenges, many developing countries

have made great efforts to improve their education systems through policy reforms, investment in educational infrastructure, and international cooperation to obtain additional assistance and resources.

One of the problems of education in Indonesia lies in the limited access to education, especially for people with low incomes. According to World Bank data as of 2020, Indonesia's per capita income is around 4,050 US dollars per year. Although this figure has increased from year to year, there are still many people who live below the poverty line or just above it. The cost of education, especially at the higher education level, can be a heavy burden for low-income families.

[Astutik \(2018\)](#) explained that to overcome this difficulty, the government and related institutions need to continue to make efforts to increase access to education for low-income Indonesians, such as by providing financial assistance or scholarships, expanding the network of affordable universities, and developing more inclusive and affordable education programs. In 2005, the government issued a School Operational Assistance policy, hereinafter abbreviated as (BOS). BOS is one of the efforts to increase access, quality, and equality of education throughout Indonesia. Through BOS, it is hoped that schools can receive additional funds that can be used to improve facilities, pay teacher salaries, and meet other educational needs so that they can reduce the financial burden on families and increase educational opportunities for all children in Indonesia ([Qibthiyah & Utomo, 2016](#)). Before the BOS policy was implemented, the dropout rate in Indonesia was relatively high, especially at the elementary and secondary education levels. This shows a gap in access to education and difficulties in meeting education costs for some people.

[Lopus et al. \(2019\)](#) emphasized that Indonesia has geographical and social diversity that causes regional disparities

in terms of access and quality of education. Schools in rural or remote areas often have difficulty in obtaining sufficient resources and support. In the late 1990s, Indonesia experienced an economic crisis that had an impact on financial instability and decreased purchasing power. This worsened access to education for families with less stable economic conditions. Pressure from international organizations, such as the World Bank and the International Monetary Fund (IMF), to improve access and

No	Level Of Education	Amount Of Funds
1	Elementary School (SD)	Rp. 900.000 – Rp. 1.960.000
2	Junior High School (SMP)	Rp. 1.100.000 – Rp. 2.480.000
3	Senior High School (SMA)	Rp 1.500.000 – Rp. 3.470.000,
4	Vocational High School (SMK)	Rp. 1.600.000 – Rp. 3.720.000,
5	Special School (SLB)	Rp. 3.500.000 – Rp. 7.940.000

quality of education also influenced the formation of BOS policies. These organizations encourage the Indonesian government to allocate more funds to education and develop inclusive education programs.

Table: 1 Amount of BOS Funds at each level of education  
Source: Processed by researchers (2025)

This article focuses on the management of BOS Funds in North Bolaang Mongondow Regency, where researchers found a number of problems in the management of BOS funds in North Bolaang Mongondow Regency, which has not been running effectively. Several factors are the cause, such as delays in the disbursement of BOS funds, and signs that the school ignores the role of the school committee and parents of students who are part of the school BOS team in managing BOS. On the contrary, the school invites the school committee and parents/guardians only to participate in providing assistance to overcome the shortage of the school budget that has been set. This is contrary to the basic concept of managing the BOS assistance program. The BOS technical instructions stipulate that in carrying out duties and responsibilities, the head of the BOS recipient education unit forms a school BOS team.

This school BOS team consists of the principal as the person in charge, the school treasurer and appointed members comprised of one person from the teacher element, one person from the school committee element and one parent from the parent/guardian element of students other than the school committee selected by the principal and school committee by considering credibility and not having a conflict of interest. The BOS team, formed by the head of the education unit, is tasked with assisting the head of the education unit in managing BOS funds.

This condition illustrates that the implementation of the BOS fund program policy is still far from expectations, where BOS, which should be managed involving the school committee and representatives of parents of students, is not implemented, so it needs more serious attention from the government. From the perspective of public policy science, there is a mismatch between the rules for implementing BOS management and the conditions for implementing BOS management in the field. Therefore, it is essential to conduct policy evaluation research related to BOS

funds. In the public policy analysis study, policy evaluation is carried out because basically every public policy has a risk of failure. This study aims to analyze the effectiveness and efficiency of the BOS policy from the perspective of access, quality, and equality of education. [Pfeffer \(2015\)](#) assesses the impact of the BOS policy on school performance. In addition, [Popescu \(2015\)](#) added that there was an increase in student access, an increase in quality, education, and a reduction in educational disparities, as well as providing relevant policy recommendations to improve and enhance the implementation of the BOS policy in North Bolaang Mongondow Regency, including in fund management, supervision, and system improvement for educational development purposes. This study offers a new contribution by focusing on evaluating the management of School Operational Assistance (BOS) funds in North Bolaang Mongondow Regency, which has so far received little attention in education policy studies. Unlike previous studies at the national or provincial level, this study provides a contextual and detailed analysis at the district level.

The evaluation is conducted comprehensively by integrating the dimensions of access, quality, and equity of education, thus providing a comprehensive picture of the impact of BOS policies on the local education system. In addition, this study identifies significant gaps between the technical regulations for BOS fund management, including the involvement of school committees and parents, and the practices of their implementation in the field, which have so far received little attention in public policy literature. The uniqueness of this study lies in the geographical and social context of North Bolaang Mongondow Regency, an area with unique challenges in access and education infrastructure. The case study approach uses mixed methods, combining quantitative and qualitative data, resulting in a holistic and valid analysis. The study also highlights the importance of transparency and accountability in the management of BOS funds as key success factors, which have so far been under-recognized in previous studies. The policy recommendations formulated are contextual and based on empirical evidence, making them more applicable to local governments and related stakeholders.

Thus, this study not only provides theoretical contributions but also practical solutions to improve the management of BOS funds and the quality and equality of education in areas with similar characteristics. This study enriches the literature on public education policy with a comprehensive and contextual evaluation approach, while emphasizing the importance of stakeholder involvement and transparency in the governance of education funds.

## METHOD

This study uses a qualitative research method with a descriptive approach that aims to describe and analyze the management of School Operational Assistance (BOS) funds in North Bolaang Mongondow Regency. This approach allows researchers to identify the level of student participation and retention in schools receiving BOS funds and to compare access to education before and after the implementation of the BOS policy. In addition, this study also observes educational facilities and infrastructure as indicators of the quality of school infrastructure and compares the quality of education in the region with other regions that implement similar policies.

Data collection techniques used include observation, interviews, and documentation. Observations were carried out to

obtain a direct picture of the condition of facilities and infrastructure, as well as the implementation of BOS fund management in schools. Interviews were conducted purposively with school principals, BOS treasurers, teachers, school committees, and parents of students as key informants who understand the BOS fund management process. Documentation in the form of financial reports, related regulations, and school administration data was also used to complete and validate data obtained from observations and interviews.

Data analysis was carried out using an interactive model consisting of three main stages, namely data reduction, data presentation, data verification, and drawing conclusions. In the reduction stage, relevant data is selected and sorted to focus the analysis on aspects of access, quality, and equality of education. The data presentation stage is carried out by comparing educational conditions based on socio-economic, geographic, and demographic variables. Furthermore, the verification and conclusion drawing stage is carried out by interpreting the findings in depth to produce relevant and applicable policy recommendations in improving the effectiveness of BOS fund management in North Bolaang Mongondow Regency.

## RESULTS AND DISCUSSION

In this section, the researcher discusses the findings and analysis that have been carried out related to the focus of the research problem. In many countries, including Indonesia, there are still challenges in ensuring that all children have equal access to education. *Sitanggang & Jasmina (2023)* the BOS policy plays a vital role in increasing the accessibility of education by providing financial support to schools to ensure that education costs are not a barrier for underprivileged students. The quality of education is an essential aspect in improving students' abilities and their preparation for future challenges. BOS provides financial support to schools to improve the quality of teaching, facilities, and other educational resources, thereby helping to improve the overall quality of education.

According to *Taraza et al., (2024)* the BOS policy also aims to improve equality in education by reducing socio-economic disparities that affect access to and quality of education. Through additional funding, BOS helps reduce the gap between underprivileged and better-off schools, thereby creating equality in educational opportunities. The BOS policy gives schools autonomy in managing finances and resources, which in turn allows them to respond to the unique needs of their students and local communities. It also strengthens the relationship between schools and communities by involving them in decision-making regarding the use of BOS funds. *Podungge (2018)* also emphasized that strong and proactive leadership factors can influence strategic decision-making regarding the allocation of BOS funds. Principals or regional heads who prioritize education and understand the importance of BOS funds can allocate resources wisely according to the needs of schools and students. Meanwhile, *Tian et al., (2024)* revealed that the BOS Policy is in accordance with the global commitment to achieve the Sustainable Development Goals (SDGs), especially SDG 4, which targets to ensure inclusive, quality, and sustainable education for all.

### School Operational Assistance (BOS) in North Bolaang Mongondow Regency over the last 5 years:

Year	Amount of BOS Funds (Rp)	Number of Recipient Schools	Number of Recipient Students
2020	12.500.000.000	85	12.000
2021	13.000.000.000	87	12.500
2022	13.500.000.000	90	13.000
2023	14.000.000.000	92	13.500
2024	14.500.000.000	95	14.000

2020	12.500.000.000	85	12.000
2021	13.000.000.000	87	12.500
2022	13.500.000.000	90	13.000
2023	14.000.000.000	92	13.500
2024	14.500.000.000	95	14.000

Source: Processed by Researchers

Over the past five years, the allocation of School Operational Assistance (BOS) in North Bolaang Mongondow Regency has shown a consistent increasing trend. Starting from IDR 12.5 billion in 2020, BOS funds have increased gradually to reach IDR 14.5 billion in 2024. This average increase of around IDR 500 million per year reflects the local government's commitment to strengthening education sector financing. Along with the increase in funds, the number of schools receiving BOS has also increased from 85 schools in 2020 to 95 schools in 2024. This indicates an expansion of the scope of the BOS program, both due to the construction of new schools and the involvement of more educational institutions in this program. In addition, the number of students receiving BOS benefits has also increased, from 12,000 students in 2020 to 14,000 students in 2024.

This growth indicates an increasing trend of education participation, as well as the possibility of a reasonably stable growth in the number of school-age population. Overall, the increase in BOS funds, the number of recipient schools, and the number of recipient students indicate a positive policy direction in the development of education in this region. However, to ensure the effectiveness of the program, it is essential to conduct regular evaluations of the use of funds, so that the increase in the budget really has an impact on the quality of education. Transparency and accountability in the management of BOS funds must also continue to be improved, mainly to ensure that the assistance actually reaches and is used according to needs at the school level.

### 1. Effectiveness and Efficiency of BOS Policy from the Perspective of Access, Quality, and Equity of Education

The BOS policy is generally recognized as having a positive impact on access to education by providing financial support to schools to finance the needs of students from underprivileged families. *Riddell & Niño-Zarazúa (2016)* said that with BOS funds, schools can offer scholarships and financial assistance to eligible students. These scholarships can cover tuition fees, books, uniforms, school supplies, and other costs. This is not in line with the results of research expressed by the research informant, who said that: "The funds allocated through the BOS Fund program are not sufficient to meet the needs of scholarships and financial assistance for students in need. There may be budget cuts or delays in the distribution of funds, resulting in a shortage in the provision of scholarships and financial assistance. In addition, the selection process for obtaining scholarships or financial assistance may be too strict or complicated, so that students who are entitled to receive assistance often do not qualify or are ignored".

Schools can have programs that allow students from underprivileged families to reduce or waive education costs (*Birchler & Michaelowa, 2016*). This program can be based on specific criteria, such as family income level or socioeconomic status. The results of the study were revealed by the researcher's informant, who said: "... Lack of transparency in the management

of BOS funds can lead to unclear allocation of funds for scholarships and financial assistance. Unclearness in the use of funds can raise doubts about the effectiveness and sustainability of the program.<sup>9</sup>

The dynamics of the School Operational Assistance (BOS) policy cannot be separated from the transformation of regional government authority. *Aneta et al., (2023)* states that the transformation of regional government bureaucracy is a process that changes the structure, process, and culture of the bureaucracy to be more effective, efficient, responsive, and oriented towards public service. This transformation is carried out to improve the quality of public services, increase public trust, and achieve better development goals. Factors such as poverty, family economic instability, or changes in government policy can complicate students' access to scholarships and financial assistance. *Kim & Ryu (2017)* said that the government's priority in the use of BOS funds may be more inclined towards other aspects, such as school infrastructure or non-financial education, thereby reducing the allocation for scholarships and financial assistance.

In addition, *Hasanah (2022)* emphasized that administrative problems in the process of submitting, verifying, or distributing scholarship funds and financial aid can hinder students in need from getting assistance. Various issues that occurred during the implementation of BOS in several regions in Indonesia, including in the North Bolaang Mongondow Regency, the results of the report of the Republic of Indonesia Audit Board, as published by *Sopian & Asqolani (2022)*, stated that the School Operational Assistance funds, which included 2,592 recipient schools, did not report the funds. Furthermore, the BPK also found that BOS funds were used to purchase books outside the types of books in the technical instructions, worth IDR 1.219 billion. As a result, some books could not be used. At the same time, the BPK also found that there were remaining BOS funds and giro service income worth IDR 23.393 billion that were not deposited back into the state treasury. BOS funds were also used for purposes that were not in accordance with the technical instructions, worth IDR 28.4 billion. Furthermore, findings in the regions show that there are 47 elementary schools (SD) and 123 junior high schools (SMP) in 15 districts or cities that have not yet made education free for underprivileged students.

The results of the implementation of BOS in the North Bolaang Mongondow Regency area also occurred as explained by the BPK above, and this was caused by several things, such as errors in interpreting the BOS Technical Guidelines and Guidelines, a lack of human resources, causing the workload between teaching and managing financial reports, internal and external supervision did not run well, so that BOS problems from year to year continued to occur. The North Bolaang Mongondow Regency Regional Government does not have derivative policies related to the implementation of BOS in its work area. The BOS implementation policy in North Bolaang Mongondow Regency which refers to the regulation of the Minister of Education, Culture, Research and Technology Number 2 of 22 concerning Technical Instructions for the Management of Operational Assistance Funds for the Implementation of Early Childhood Education, School Operational Assistance and Operational Assistance for the Implementation of Equivalency Education. This regulation is apparent, so there is no need to issue regional policies that will later conflict with existing rules.

Based on the overall results of interviews, expert opinions, and researcher analysis of the effectiveness and efficiency of the

BOS policy from the perspective of access, quality, and equality of education, the researcher concluded that: (1) the analysis of the effectiveness of the BOS program in providing fair and equal access to education for all students must be evaluated by considering the aspects of availability, accessibility, and quality of education provided; (2) affordability needs to be evaluated to include aspects of educational affordability, both in terms of costs and physical accessibility to schools for all students in North Bolaang Mongondow Regency so that it is necessary to examine whether BOS funds are sufficient to meet educational cost needs and whether additional efforts are needed to ensure that educational costs do not become an obstacle for children in the area; (3) educational equity. The evaluation must pay attention to the extent to which the implementation of BOS has created educational equity in the North Bolaang Mongondow Regency area. It is essential to assess whether there is a gap in access to education between urban and rural areas, as well as between different socio-economic groups, and (4) educational quality. It is essential to assess whether BOS funds have been used efficiently to improve the quality of teachers, school facilities, and educational curriculum. Thus, evaluation of the BOS implementation policy in North Bolaang Mongondow Regency is essential to ensure that the program can provide optimal education guarantees for all school children in the area.

## 2. Impact of BOS Policy on School Performance

Operational assistance provided to schools can be used to finance various educational needs, such as operational costs, facility maintenance, and procurement of teaching materials. This can help improve access and affordability of education for students, especially in areas with high poverty rates. The results of the study revealed by the research informant who said that: "With additional funds from the BOS policy, schools can improve the quality of learning by providing better facilities, updating teaching materials, conducting training for teachers, and developing innovative educational programs." Meanwhile, another informant also explained that: "The BOS policy can also encourage schools to be more accountable and transparent in managing public funds. Schools are expected to manage BOS funds efficiently and effectively, and submit regular financial reports to the government and the community". This response differs from the community informant, parents of students, who argued that: "the use of BOS funds is not transparent or not directed, so they do not see the concrete impact of these funds on the quality or accessibility of their children's education". From the statement, the researcher argues that parents of students may have children with special educational needs or certain health conditions that are not covered by the BOS policy, so they feel that the policy does not have a significant impact on their children.

*Page (2016)* revealed that it is possible that parents of students feel that the distribution of BOS funds is unfair, where certain schools may receive more funds than others, causing inequalities in access and quality of education. They may feel that the BOS policy does not involve them enough in the decision-making process related to the allocation of funds, so they do not have an impact or interest in the policy. Thus, parents of students may feel uncertain about the sustainability of the BOS program in the future, so they do not see the long-term benefits of the policy.

The results of interviews and research on the impact of the BOS policy on school performance can produce various findings. Interviews with students, teachers, and school staff may indicate

that the BOS policy has increased the accessibility of education by providing funds for school costs such as books, uniforms, and other supplies, thereby helping to reduce financial barriers for many students. This is in line with the results of research conducted by [Karibayeva & Boğar \(2014\)](#) which found that the BOS policy has increased the level of student participation in schools, because more affordable education costs have encouraged more students to stay in school and reduced dropout rates. Thus, in North Bolaang Mongondow Regency, the BOS policy has enabled schools to provide additional training for teachers, learning resources, and other professional development programs, which in turn improve the quality of teaching in the classroom. [Kweon et al. \(2017\)](#) explained that academic data and test results may indicate an increase in academic achievement in schools that receive BOS funds, due to greater financial support for educational facilities and programs. Meanwhile, [Harris & Sass \(2011\)](#) also emphasized that BOS funds have been used to develop extracurricular programs and creative activities in schools, which help improve the overall quality of education and provide diverse learning experiences for students.

Based on the overall results of interviews, expert opinions, and researcher analysis of the impact of the BOS policy on school performance, the researcher concluded that the BOS policy has had a significant impact on school performance by improving accessibility, quality of facilities, teaching, academic achievement, and parental participation and development of educational programs: (1) The BOS policy has succeeded in improving educational accessibility by providing funds for educational costs, thereby reducing financial barriers for students and encouraging student participation in school; (2) BOS funds have been used to improve the quality of school facilities and educational services, including infrastructure improvements, procurement of educational equipment, and empowerment of educators; (3) The BOS policy provides financial support for schools to provide additional training for teachers, curriculum development, and learning resources, which in turn improves the quality of teaching and learning in the classroom; (4) Some parent informants felt that the use of BOS funds was not transparent or not directed, so they did not see the concrete impact of the funds on the quality or accessibility of their children's education.

### 3. Management of Funds, Supervision, and Improvement of the BOS Policy System

School Operational Assistance (BOS) is one of the Indonesian government programs that aims to provide financial assistance to schools throughout Indonesia. This program aims to improve access to education and the quality of education in Indonesia by providing additional funds to schools for operational costs. Fund management, supervision, and improvement of the BOS Policy system are critical to ensure the effectiveness and efficiency of this program.

The results of the study revealed by the researcher's informants with teacher informants and school education personnel on Fund Management, Supervision, and Improvement of the BOS Policy System can provide valuable insights into how the program is run in the field and how its implementation is faced by key actors in schools, saying that: "Improvements in the BOS policy system, both in terms of fund management and other aspects of the program. This could include suggestions for simplifying procedures, increasing transparency, or necessary policy changes". Other informant comments also revealed that "One of the negative impacts that is often reported is the delay in

the disbursement of BOS funds to schools. This can hamper school operational activities and cause uncertainty in budget planning and management."

The complicated and convoluted process of submitting and managing BOS funds can be an additional burden for schools. This can result in wasted time and human resources, as well as delay or hinder the use of funds for actual educational purposes ([Aneta et al., 2022](#)). This is as stated by the informant, who said that "Lack of supervision and transparency in the management of BOS funds can increase the risk of corruption and misuse of funds. This can be detrimental to schools and students because funds that should be used for educational purposes can be misused or diverted for personal or group interests." This statement is in line with the results of research by [Koc & Celik, \(2015\)](#), which states that "Uneven or unfair implementation of the BOS program can result in inequality and inequity between schools in different regions or areas. This can exacerbate educational gaps and accessibility of education for more vulnerable communities." [Tikly & Barrett \(2011\)](#) revealed that in some cases, BOS funds may not be used effectively to improve the quality of education. For example, inappropriate use of funds or Lack of monitoring of the use of funds can result in little or no real improvement in academic achievement or the quality of learning. In addition, [Markova et al., \(2017\)](#) also added that if the implementation and management of BOS funds do not meet the expectations or needs of stakeholders, such as teachers, school staff, parents of students, or the local community, this can lead to dissatisfaction and distrust of the program.

The local government of North Bolaang Mongondow Regency may have implemented local policies designed to improve the management and use of BOS funds in schools in the area. This may include the establishment of specific guidelines or regulations related to the management of BOS funds. However, informants from local governments and schools can provide insight into how BOS funds are allocated at the district and sub-district levels. This includes the process of submitting and allocating BOS funds to schools based on needs and priorities. [E, S., Sabijono, H., & Pusung, R. J \(2017\)](#) revealed that findings could consist of monitoring and control mechanisms implemented by local governments to ensure that BOS funds are used efficiently and adequately by schools. This could include internal audits, field inspections, or effective reporting mechanisms. [Wulansari et al., \(2021\)](#) also explained that local government efforts are needed to provide training and guidance to school staff and other related parties on the management of BOS funds. This aims to improve their understanding of the fund management process and ensure proper use. [Biriescu & Babaita \(2014\)](#) describe that Local Government may have established partnerships with external parties, such as non-governmental organizations, to support improvements in the management of BOS funds. This may involve additional training, technical assistance, or advocacy for policy changes. Findings may include local government efforts to conduct periodic evaluations of the BOS program and adjust policies or procedures in accordance with the findings of the review. This is important to ensure that the program remains relevant and effective in supporting educational goals.

From the above information, the researcher concluded that the Regional Government should build a roadmap for improving the School Operational Assistance (BOS) policy system by the regional government of North Bolaang Mongondow Regency. The roadmap can be passed through several stages, including:

1. Stage one: "analysis and evaluation". Conduct a comprehensive analysis of the implementation of the BOS program in North Bolaang Mongondow Regency, including fund management, supervision, and its impact on schools and students. This stage is essential in identifying problems and challenges faced in the management of BOS funds, including delays in fund disbursement, complicated administrative procedures, or issues of supervision and accountability. The purpose is to review existing policies and guidelines related to the BOS program at the district and sub-district levels, and identify areas where changes or improvements are needed.
2. Stage two "strategic planning". Form a cross-sector working team consisting of representatives from local governments, schools, and communities to design a plan to improve the BOS policy system. This is important to determine the short-term and long-term goals to be achieved in improving the BOS policy system, including increasing the efficiency of fund management, increasing transparency, and improving the quality of education. To identify the human, technical, and financial resources needed to implement the BOS policy system improvement plan;
3. The third stage is "Implementation of Corrective Actions". Conduct socialization to all stakeholders about the BOS policy system improvement plan and provide training to school staff and related officers on effective and efficient BOS fund management. This is important in order to build a transparent and accountable reporting system to monitor the use of BOS funds in schools. Ensure that there is an effective monitoring mechanism to ensure compliance with applicable procedures and regulations. Evaluate and improve the administrative processes related to BOS fund management to ensure that the process is simple, fast, and efficient;
4. The fourth stage is "monitoring and evaluation". Conduct periodic evaluations of the implementation of improvements to the BOS policy system to assess progress and identify areas where further adjustments or improvements are needed. Adjust existing policies and guidelines based on evaluation findings and stakeholder feedback to ensure suitability and relevance to needs in the field.
5. The fifth stage "Capacity building and continuous learning". The Bolaang Mongondow Utara Regency Government builds a mechanism for continuous learning between schools and regions for the exchange of knowledge and best practices in BOS fund management. Invest in training and capacity building of school staff and related officers to improve their ability in effective BOS fund management. Increasing collaboration with external parties, such as non-governmental organizations or research institutions can support continuous improvement in the BOS policy system.

This five-stage roadmap of policy implementation can be effectively analyzed using the public policy process analysis tool, which includes the stages of policy formulation, implementation, evaluation, and learning. In this framework, the figure shows that the policy process is not linear, but rather a dynamic, inter-integrated cycle. The first and second stages—initial evaluative analysis and strategic planning—are in the realm of policy formulation, where problem identification, evaluation of existing policies, and needs analysis are used to develop the argumentative basis and strategic direction of the policy. The third stage moves to the realm of policy implementation, which emphasizes the importance of socialization, training, reporting systems, and

procedural improvements. This shows that the success of a policy is highly dependent on the capacity of implementers and efficient administrative mechanisms. The fourth stage, monitoring and evaluation, reflects policy evaluation, which functions as a feedback mechanism to assess achievements and inform the need for policy adjustments. In this analysis tool, evaluation is not only a final assessment stage, but an essential part of the learning cycle. The fifth stage, capacity building and continuous learning, is in the dimension of policy learning. This shows that adaptive public policy requires a continuous reflective mechanism, both in the form of increasing human resource capacity and collaboration between stakeholders. Thus, this figure not only represents the technical flow of policy but conceptually reflects the principles of responsive, participatory, and sustainable public policy governance.

## CONCLUSION

The School Operational Assistance (BOS) program in North Bolaang Mongondow Regency has made an essential contribution to improving access and equality of education, especially between urban and rural areas. However, the implementation of this program still faces various challenges, such as delays in the disbursement of funds, complex administrative procedures, and weak monitoring and accountability mechanisms. These obstacles have a direct impact on the effectiveness of fund use at the school level, which ultimately affects the quality of education services.

Nevertheless, the BOS program has great potential as a policy instrument to encourage equality in education. Local governments need to follow up on the evaluation results with continuous improvement of the policy system, including strengthening school management capacity, strategic planning, and data-based monitoring and evaluation. By following a roadmap that includes analysis, corrective actions, and maintaining continuous learning, it is hoped that the governance of the BOS program can be significantly improved and have a positive impact on the quality of education as a whole.

This study has limitations in terms of comprehensive data access and the scope of analysis of the long-term impact of the program. In addition, time and resource constraints mean that the scope of the study does not cover all relevant variables, such as student learning outcomes in depth. For further research, a longitudinal approach with mixed methods (quantitative and qualitative) is recommended to obtain a more comprehensive understanding of the effectiveness of the BOS program, while strengthening the basis for formulating more responsive and evidence-based policies.

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