



From Administrative Compliance to Performance-Based Budgeting: Evaluating Education Fund Effectiveness in Local Government

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A B S T R A C T

This study aims to evaluate the planning and optimize the management of the Education Allocation Fund at the Boalemo Regency Education and Culture Office in supporting improvements in the quality and equity of education services. This study employed a qualitative approach, grounded in a public policy perspective, using descriptive-evaluative methods. Data collection was conducted through in-depth interviews, observations, and documentation studies of education planning and budgeting documents, with key informants from the local government and relevant stakeholders. Data analysis was conducted through data reduction, data presentation, and conclusion drawing, complemented by data validity testing. The results indicate that the planning of the Education Allocation Fund in Boalemo Regency adheres to the regulatory framework and regional planning documents, but remains administrative in nature and is not entirely based on the performance and real needs of educational units. Optimization of education fund management is also suboptimal, particularly in the linkages between budget allocation, program implementation, and achievement of Minimum Service Standards (SPM) indicators. The study's conclusions confirm that increasing the effectiveness of education spending is not solely determined by budget size but is highly dependent on the quality of planning, management, and ongoing monitoring and evaluation mechanisms. Optimizing the Education Allocation Fund requires strengthening data-based planning, performance-based budgeting, and integrated policy evaluation.

INTRODUCTION

Education is a strategic sector in national development as it plays a direct role in shaping the quality of human resources and determining a nation's competitiveness (Tri & Minh, 2022). Within the framework of sustainable development, education is not merely a basic public service but also a long-term investment that contributes to social, economic, and political progress (Cherkesova et al., 2016; Vodenko et al., 2016). Therefore, education financing policy becomes a crucial instrument in ensuring equitable access, improving quality, and promoting fairness in education services (BenDavid-Hadar, 2025).

The state's commitment to the education sector in Indonesia is reflected in Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia, which mandates that at least 20 percent of both the national and regional budgets be allocated to education. This provision is reinforced by Law No. 20 of 2003 on the National Education System, which stipulates that education financing is a shared responsibility of the central government, local governments, and society. However, substantial allocations to education budgets have not fully ensured improvements in educational quality and equity, particularly at the regional level (Knight, 2019; Omoeva et al., 2021).

Various international studies indicate that the effectiveness of education spending is not solely determined by the size of the budget but by the quality of planning and optimization of its management (Hanushek & Woessmann, 2017). The emphasize that increasing education expenditure does not automatically improve learning outcomes unless it is supported by effective planning and sound budget governance. Through *education at a Glance* and *Education Policy Outlook*, also highlights the importance of performance-based budgeting, in which education funding

allocations are directly linked to educational outputs and outcomes (Hanushek & Woessmann, 2020).

These findings are consistent with the World Bank's *World Development Report 2018: Learning to Realize Education's Promise*, which emphasizes that the main challenge in education lies not in budget constraints but in the weak effectiveness of education spending. This condition is highly relevant to the Indonesian education context, particularly at the local government level, where education planning and funding management often remain administrative and procedural (Berman, 2019; Dafiq Febriali Sahl et al., 2025).

Empirically, Indonesia's performance in the 2022 Programme for International Student Assessment (PISA) indicates persistent gaps in literacy and numeracy compared to countries with advanced education systems. These gaps not only reflect disparities in learning quality but also highlight inequalities in education financing planning, infrastructure provision, teacher capacity, and the effectiveness of regional-level education budget management. Countries such as Finland, Japan, and South Korea demonstrate that educational success is supported by data-driven planning, flexible budget management, and continuous policy evaluation (Hidayat, 2024).

In the national context, regional education financing is sourced from various central government transfer schemes, including the General Allocation Fund (DAU), the Special Allocation Fund (DAK) for physical and non-physical components, and the School Operational Assistance (BOS). Although these funds are normatively allocated to support education provision, their effectiveness largely depends on the quality of planning and management at the regional level. The block-grant nature of DAU provides flexibility for local governments but also demands strong planning and budgeting

capacity to ensure tangible impacts on education services (Bahtiar, 2024; Rahman, 2019).

Boalemo Regency, as the research site, clearly reflects this dynamic. Based on Regional Education Report data and indicators of Minimum Service Standards (SPM) for education, although Boalemo Regency allocated IDR 262,899,583,373 for education in 2024 and its SPM index increased to 68.37 (classified as *early fulfillment*), several SPM indicators remain suboptimal and uneven across education levels (Ashwad, 2024). This condition indicates a gap between the size of education budgets and actual education performance outcomes.

These facts suggest that the core issue lies not merely in budget adequacy, but in how education allocation funds are planned, managed, and evaluated (Dunn, 2018). Education fund planning in Boalemo Regency still requires strengthening, particularly in the use of education data as a planning basis, consistency among planning documents (RPJMD, RKPD, Renstra, Renja, and RKA), and alignment between budget allocations and educational outcomes.

From a public policy theory perspective, education fund planning and management constitute an integral part of the policy cycle, encompassing policy formulation, implementation, and evaluation. Policy evaluation should not merely serve as an ex post assessment of program achievements, but also as a reflective process to improve the quality of policy planning and management in subsequent periods. Kelly's policy evaluation model emphasizes the interconnectedness of policy actors, formulation processes, implementation, outputs, and outcomes (Kelly et al., 2022). Previous studies have primarily focused on the effectiveness of education spending, compliance with budget regulations, or partial analyses of specific education programs (Jackson et al., 2016). However, comprehensive studies evaluating education fund planning and optimization within a unified public policy framework particularly at the district government level remain limited.

Accordingly, a research gap exists in the limited empirical understanding of how education fund planning and optimization are systematically evaluated at the regional level and the extent to which these processes contribute to improvements in education quality and equity (Amagir et al., 2018). The novelty of this study lies in integrating the evaluation and planning of education allocation funds within a comprehensive public policy framework, linking planning, implementation, evaluation, and education policy outcomes using SPM data.

METHOD

This study employs a qualitative approach with a descriptive-evaluative research design. This approach was chosen to gain an in-depth understanding of the planning process and optimization of Education Allocation Funds as a public policy at the regional level, emphasizing process dynamics, actor roles, and institutional contexts that influence education performance outcomes (Siedlecki, 2020).

The research was conducted in Boalemo Regency, Gorontalo Province, focusing on regional agencies directly involved in the planning and management of Education Allocation Funds, namely the Department of Education and Culture, the Regional Development Planning, Research, and Development Agency, and the Regional Financial and Revenue Management Agency. The site selection was based on the persistent gap between education budget allocations and the achievement of Minimum Service Standards for Education.

Data sources consisted of primary and secondary data. Primary data were obtained through in-depth interviews with purposively selected informants, including local government officials and education stakeholders directly involved in education fund planning and management. Secondary data were collected through document analysis of regional planning and budgeting documents, education performance reports, the Regional Education Report data, SPM indicators, and relevant education financing regulations (Doyle et al., 2020).

Data collection techniques included interviews, observation, and document review. Data analysis was conducted qualitatively, using descriptive and evaluative methods to examine the alignment between planning, implementation, and policy outcomes of Education Allocation Funds and their contributions to improving education quality and equity. Data validity was ensured through source and method triangulation and confirmation with key informants (Wu et al., 2018).

RESULTS AND DISCUSSION

Mechanism for Implementing Integrated Services in Child Protection Policy in Banda Aceh City

Plays a strategic role in planning, managing, and implementing education policies at the regional level. Within the framework of educational decentralization, this office serves as the primary actor bridging national education policies with local educational needs and characteristics. This role is realized through the preparation and implementation of various regional planning documents, such as the Regional Medium-Term Development Plan, the Regional Government Work Plan, the Regional Apparatus Strategic Plan, the Work Plan, and the Work and Budget Plan. These documents serve as crucial instruments in ensuring that the allocation and utilization of the Education Allocation Fund align with regional development directions and education sector development priorities.

Beyond planning aspects, the effectiveness of the Boalemo Regency Education and Culture Office is also determined by its organizational structure, the availability and capacity of human resources, and cross-sector coordination mechanisms. A clear organizational structure and proportional division of tasks are prerequisites for optimal implementation of planning and budgeting functions. Furthermore, the quality of human resources both in terms of technical planning competency, understanding of regional financial management regulations, and policy analysis skills significantly influences the quality of Education Allocation Fund planning. Coordination mechanisms across regional agencies, particularly with the Regional Development Planning Agency and the Regional Finance and Revenue Management Agency, are also crucial to ensuring consistency in planning, budgeting, and the implementation of education programs.

The research findings indicate that, institutionally, the Boalemo Regency Education and Culture Office has a relatively straightforward organizational structure and task division in accordance with applicable laws and regulations. Each sector has specific functions and responsibilities in supporting the implementation of education and cultural affairs. However, the effectiveness of this institutional structure in supporting the planning and management of the Education Allocation Fund is determined not only by the clarity of the formal structure but also by the quality of coordination and communication between sectors within the agency.

Furthermore, this research found that synergy between the Education and Culture Office and other regional agencies, such as Bappeda and BPKPD, remains a challenge. Suboptimal coordination can lead to a lack of synchronization among program planning, budgeting, and the implementation of education activities. This situation can impact the suboptimal utilization of the Education Allocation Fund in achieving the goal of improving the quality and equity of education services in Boalemo Regency. Therefore, strengthening coordination across regional agencies and increasing institutional capacity are essential considerations to enhance the effectiveness of planning and management of the Education Allocation Fund in the future.

Evaluation of Education Allocation Fund Planning

1. Actors in Education Allocation Fund Planning

The Education Allocation Fund planning process in Boalemo Regency involves various actors, both internal and external to the local government. Key internal actors include the Education and Culture Office, the regional technical agency responsible for the education sector; the Regional Development Planning Agency, which has the authority to formulate regional development directions and priorities; and the Regional Finance and Revenue Management Agency, which plays a role in fiscal management and budget control. Meanwhile, external actors include educational units, school supervisors, school committees, and other stakeholders who indirectly convey educational aspirations and needs at the grassroots level.

The involvement of these various actors normatively reflects the application of participatory principles in public policy planning, as mandated by the regional development planning system. Through mechanisms such as planning forums, development planning deliberations, and the preparation of the Work Plan and Work Plan, a deliberation process is expected to foster proportional accommodation of diverse interests and perspectives. In this context, the participation of external actors, particularly educational units and school supervisors, is crucial for conveying the real needs of education, including meeting minimum service standards, improving the quality of learning, and developing educational facilities and infrastructure.

However, field findings indicate that the roles and influence of these actors in the Education Allocation Fund planning process are not fully balanced. The Regional Development Planning Agency and the Regional Development Planning Agency tend to exert greater influence, particularly in determining budget ceilings, adjusting program priorities, and controlling regional fiscal policy. This dominance leaves the Education and Culture Office with relatively limited room to maneuver in preparing budget plans. The Office acts more as a technical implementer, adjusting programs and activities to established budget constraints, rather than as a strategic actor with the flexibility to formulate budget policies based on the actual needs of the education sector.

This situation limits the Education and Culture Office's discretion to align Education Allocation Fund planning with the real needs of educational units. Aspirations and proposals from schools are often simplified or adjusted during the budgeting process, so they are not fully accommodated in the final planning document. As a result, there may be a gap between operational-level educational needs and regional-level budget policies, which can ultimately affect the effective utilization of the Education Allocation Fund.

From a public policy theory perspective, this situation indicates that the policy formulation process remains dominated by a top-down approach, despite formally adopting principles of participation and collaboration among actors. The dominance of certain actors in the planning power structure reflects unequal power relations in the policy formulation process. This finding aligns with the view of Howlett and Ramesh (2017), who stated that in many regional government contexts, the public policy planning process is not only determined by formal procedures but also heavily influenced by power dynamics, institutional interests, and the capacity of the actors involved. Thus, even though participatory mechanisms are in place, their effectiveness in producing policies responsive to the education sector's needs still depends heavily on the balance of roles and power among actors in the planning process.

2. Education Allocation Fund Planning Formulation Process

The planning of the Education Allocation Fund in Boalemo Regency has generally followed the formal stages stipulated in laws, regulations, and guidelines for the regional development planning system. The planning documents are developed in a hierarchical and integrated manner, starting with the Regional Medium-Term Development Plan as a five-year strategic planning document, which is then elaborated into the annual Regional Government Work Plan, the Strategic Plan, the Work Plan of regional agencies, and finally the Work and Budget Plan. Administratively and procedurally, the interconnectedness and consistency between these planning documents are well maintained, as evidenced by the alignment of goals, targets, and planned programs and activities.

Compliance with these formal stages demonstrates that the regional government, particularly the Boalemo Regency Education and Culture Office, has strived to uphold the principle of compliance in education-sector planning and budgeting. Administrative consistency across planning documents also indicates that the planning mechanism has operated within the established cycle and reflects technocratic coordination among relevant regional agencies in formulating education budget direction and policies.

However, in terms of planning substance, this study found that using education data and information as a basis for decision-making remains suboptimal. Data on achievement of Minimum Service Standards for Education, Education Report Card results, and key performance indicators such as student literacy and numeracy levels have not been fully utilized as primary references in setting program and activity priorities. In practice, this data is more often used as an administrative supplement than as an analytical basis for determining the focus of policy interventions and education budget allocations.

This limited data utilization impacts budget planning patterns that tend to be routine and incremental. Planned programs and activities year to year experience relatively little significant change, either in intervention design or in budget allocation amounts. This type of planning has the potential to ignore the dynamics of evolving educational issues and to be less responsive to educational performance achievements and challenges reflected in empirical data. As a result, the Education Allocation Fund has not been entirely directed to address priority issues, such as inequality in education quality, low literacy and numeracy outcomes, or the fulfillment of education service standards in certain regions.

Within the framework of evidence-based policy, these findings demonstrate a gap between the ideal of data-driven policy planning and current planning practices. Normatively, evidence-based planning requires the use of valid, up-to-date, and relevant data as the primary basis for policy formulation and budget allocation. However, this study indicates that the Education Allocation Fund planning process remains influenced mainly by previous planning practices and by limited regional-level data analysis capacity.

In line with this, Dunn (2018), emphasized that the quality of public policy planning is primarily determined by the planner's ability to systematically and sustainably integrate data and information into the decision-making process. Without adequate data analysis support, policy planning risks losing its strategic thrust and serving merely as an administrative instrument. Therefore, strengthening planner capacity, improving the quality of education data systems, and integrating performance data into the planning and budgeting process are essential prerequisites for achieving more effective, responsive, and evidence-based Education Allocation Fund planning in Boalemo Regency.

3. Implementation of Education Allocation Fund Planning

The planning of the Education Allocation Fund in Boalemo Regency generally proceeded relatively in accordance with previously established planning documents. Educational programs and activities formulated in planning documents, such as the Work Plan and Work Plan of the Education and Culture Office, have been implemented in principle in accordance with the planned framework and targets. This is reflected in the level of budget absorption, which shows an increasing trend year over year. However, the amounts and levels of absorption still vary across programs and types of educational activities.

This increase in budget absorption indicates improvements in the administrative and managerial aspects of education program implementation, including procurement, budget distribution, and financial reporting. However, the variation in absorption levels between programs indicates that not all activities have the same readiness and implementation capacity. Routine programs tend to have more stable absorption rates, while innovative or cross-sector programs often face delays in implementation and budget realization.

Furthermore, this study also found budget adjustments made throughout the year, both through changes to the Regional Budget and internal adjustments between budget items. These adjustments directly impacted the priorities of previously planned programs and activities. In many cases, activities designed to address specific needs in the education sector have had to be postponed, scaled back, or even canceled due to regional fiscal constraints. Furthermore, changes in central government policy, such as adjustments to regional transfers or education sectoral policies, have influenced the direction and focus of Education Allocation Fund implementation at the regional level.

This situation indicates that the Education Allocation Fund planning developed has not been fully adaptive to the dynamics of policy and field needs. Planning tends to be static and lacks the flexibility to anticipate changes in fiscal conditions and external policies. As a result, there is a gap between the initial plan and implementation on the ground, potentially reducing the effectiveness of achieving education policy objectives, particularly in improving the quality and equity of education services.

From the perspective of policy implementation theory, these findings align with Pressman and Wildavsky's view that the quality of policy formulation does not solely determine public policy implementation but is also heavily influenced by structural and contextual factors that emerge during implementation. Bureaucratic obstacles, resource constraints, changes in the policy environment, and political and fiscal dynamics often affect the achievement of policy objectives. Thus, the successful implementation of the Education Allocation Fund does not depend solely on the completeness of the planning documents, but also on local governments' ability to manage change and adapt policies to evolving conditions.

4. Results of Education Allocation Fund Planning

The Education Allocation Fund (EDF) planning is reflected in the outputs achieved by various education programs implemented by the Boalemo Regency Government. Research shows that most education programs outlined in regional planning documents are implemented as planned, particularly mandatory and routine programs such as the provision of basic education services, payment of school operational expenses, and support for educational administration. The implementation of these programs indicates that, operationally, the Education Allocation Fund (EDF) planning has ensured the continuity of education services and fulfilled the regional government's basic obligations in the education sector.

However, despite the relatively high level of program implementation, the resulting performance indicators do not fully reflect a significant improvement in the quality of education services. Education performance indicators, both those related to the quality of the learning process and student learning outcomes, still show moderate performance. This indicates a gap between program outputs and expected outcomes, particularly in improving the quality and equity of education services.

Furthermore, the achievement of Minimum Service Standards (SPM) for Education shows an increase in the SPM index in 2024 compared to previous years. This increase reflects progress in meeting fundamental education service indicators, such as the availability of educators, facilities and infrastructure, and access to education services. However, the SPM index achievement remains in the young completion category, indicating that fulfillment of education service standards has not yet reached an optimal level and requires ongoing strengthening. This situation indicates that the planning and budgeting of the Education Allocation Fund have not fully addressed the challenges of improving the quality and equity of Education in Boalemo Regency. The dominant focus of planning on fulfilling routine and administrative programs has the potential to limit the scope for more strategic interventions that directly impact education quality. In other words, budget planning produces more quantitative outputs, while the qualitative impact on the quality of education services has not yet been fully realized.

From a public sector performance management perspective, this finding indicates the need to shift the planning orientation from merely achieving outputs to achieving outcomes and policy impacts. Education Allocation Fund planning needs to be more focused on programs addressing priority education issues, such as improving teacher competency, strengthening literacy and numeracy, and reducing disparities in education services across regions. Thus, the improvement in the achievement of performance indicators, including the Minimum Service Standards for Education, is not only administrative in nature but

also reflects real improvements in the quality and equity of education services for the community.

5. Education Allocation Fund Planning Outcome

The outcomes of Education Allocation Fund planning are analyzed through their impact on the quality and equity of education services in Boalemo Regency. In this context, outcomes are understood as changes in the condition of education services resulting from the implementation of programs and activities funded through education budget planning. The results indicate that Education Allocation Fund planning has made a positive contribution to improving access to education, particularly by increasing the availability of basic education services and meeting the operational needs of educational units. This is reflected in increased participation in education and greater confidence in the sustainability of education services across regions.

However, the impact of budget planning on learning quality remains relatively limited. Education quality indicators, such as the quality of the learning process, teacher competency, and student learning outcomes, have not shown significant improvement despite the increase in the allocation and realization of the education budget. This situation indicates that although Education Allocation Fund planning has succeeded in expanding access and ensuring the provision of basic education services, the planning orientation has not been entirely directed toward substantively improving the quality of learning.

The limited impact on learning quality indicates a gap between budget planning and expected education outcomes. Planning still tends to focus on input and output aspects, such as the provision of facilities, operational expenditure payments, and the implementation of routine programs, while interventions directly targeting improving the quality of the learning process have not been a top priority. As a result, the resulting education policy outcomes do not fully reflect comprehensive and sustainable improvements in the quality of education services.

From a public policy evaluation perspective, these suboptimal outcomes underscore the importance of strengthening the link between budget planning and the desired educational outcomes. Policy evaluation serves not only to assess the success or failure of a policy but also as a learning instrument (policy learning) to improve the quality of future policy planning and implementation. Dunn (2018) emphasized that policy evaluation results must be systematically used as a basis for formulating subsequent policies, thereby making the planning process more adaptive, responsive, and grounded in tangible results.

Thus, the findings of this study indicate the need for stronger integration between education policy evaluation results and the Education Allocation Fund planning process. Strengthening feedback mechanisms between educational outcomes and budget planning is expected to encourage a shift in policy orientation from merely ensuring access to continuously improving the quality and equity of education services.

Optimizing the Management of Education Allocation Funds

1. Optimizing the Management of the Education Budget

The management of the education budget in Boalemo Regency has generally met the principles of accountability and compliance with applicable regulations. The budgeting, implementation, and reporting processes for education finance have complied with statutory provisions, both those relating to regional financial management and sectoral education policies.

Compliance with these regulations is reflected in the completeness of planning and reporting documents, as well as in the routine, structured budget accountability mechanisms.

However, in terms of the efficiency and effectiveness of budget management, this study found significant room for improvement. Efficient budget use has not been fully achieved, particularly in terms of the ratio between budget used and results achieved. Similarly, the budget's effectiveness in achieving educational goals, particularly in improving the quality and equity of education services, remains suboptimal. This situation indicates that administrative compliance with regulations does not automatically translate into effective and impactful budget performance.

Furthermore, the study shows that the optimization of education budget management is not fully performance-based budgeting. Budget allocations still emphasize meeting input needs, such as personnel expenses, operational expenses, and financing other routine activities. Meanwhile, budget allocations directly linked to achieving educational outputs and outcomes, such as improving the quality of learning, strengthening teacher competencies, and increasing literacy and numeracy outcomes, remain relatively limited.

The dominance of input spending in the education budget structure implies a weak link between the allocated budget and the resulting educational program performance. Programs and activities are often designed to ensure budget absorption and meet administrative needs, without establishing clear, measurable performance indicators. As a result, evaluation of education budget performance focuses more on budget absorption than on achieving results and the impact of education policies.

From the perspective of modern public financial management, this situation underscores the need to strengthen performance-based budgeting, which emphasizes the link between budget allocations, performance targets, and achieved results. Education budget management in Boalemo Regency needs to be directed not only to meeting spending obligations but also to generating tangible value for money to improve the quality and equity of education services. Thus, increased accountability is not only administrative but also substantive, reflected in the effectiveness of budgetary use in achieving regional education development goals.

2. Optimizing the Implementation of Education Programs

The implementation of education programs in Boalemo Regency reveals a gap between program planning and the actual needs of educational units in the field. Research indicates that many implemented programs are not fully responsive to the problems schools actually face, particularly those related to improving the quality of the learning process and developing teacher competencies. These programs are designed using general, uniform planning patterns, thereby failing to address the specific needs that vary across educational units.

This gap is evident in the limited number of programs that directly target improving teacher pedagogical quality, strengthening innovative learning methods, and utilizing learning evaluation results as a basis for program interventions. In some educational units, the need for contextual teacher training, learning mentoring, and strengthening teacher learning communities has not been fully accommodated in educational program implementation. As a result, although educational

programs have been implemented as planned, their impact on improving classroom learning quality remains relatively limited. Furthermore, this situation indicates that feedback mechanisms from educational units to the program planning and implementation levels are not functioning optimally. Information on field needs, learning challenges, and the obstacles teachers face is often not systematically integrated into the program decision-making process. This results in a tendency for education program implementation to be top-down and less adaptable to the dynamics of operational educational needs.

From a public management perspective, these findings emphasize the importance of adopting an adaptive management approach in education programs. This approach emphasizes flexibility in program implementation, the organization's ability to learn from implementation experiences, and the continuous use of feedback to adjust policies and programs. Through adaptive management, education program implementation focuses not only on adherence to the initial plan but also on the ability to make strategic adjustments to ensure the program remains relevant and impactful.

By implementing an adaptive management approach, local governments are expected to strengthen the linkages between education program planning, implementation, and evaluation. Education programs can be dynamically adjusted to the actual needs of educational units, thereby not only increasing program relevance but also fostering a more sustainable impact on improving learning quality and developing teacher competencies.

3. Optimizing Monitoring and Evaluation of Education Fund Management

The monitoring and evaluation (M&E) mechanism for the management of the Education Allocation Fund in Boalemo Regency has been implemented through various internal and external oversight instruments. Relevant regional government agencies conduct internal oversight through internal control mechanisms, performance reporting, and routine evaluations of the implementation of education programs and activities. Meanwhile, external oversight is carried out by supervisory institutions, such as the inspectorate and other auditing institutions, which focus on regulatory compliance and regional financial governance.

Although the monitoring and evaluation mechanism has been formally implemented, research shows that the evaluation function remains more oriented toward administrative compliance than policy learning. The evaluation focuses more on implementation compliance with plans, document completeness, and budget absorption rates. At the same time, analysis of program effectiveness, achievement of results, and the impact of education policies remains relatively limited. Consequently, the evaluation's potential as an instrument for identifying good practices, program weaknesses, and opportunities for policy improvement has not been optimally utilized.

This predominantly administrative orientation of evaluation has resulted in monitoring and evaluation outcomes not fully becoming strategic inputs into the planning and decision-making processes for education policy in subsequent years. Evaluation findings tend to stop at the reporting stage, without a systematic follow-up mechanism to improve program design, refine budget priorities, or adjust policies based on lessons learned from previous implementation.

Therefore, strengthening the monitoring and evaluation function as a policy learning instrument is crucial to encourage

continuous improvement in the planning and management of the Education Allocation Fund. Monitoring and evaluation need to be directed not only to ensuring accountability and compliance, but also to generating policy knowledge that can serve as a basis for improving and innovating education policies. Thus, M&E can serve as an effective feedback mechanism between policy planning, implementation, and evaluation.

This strengthening can be achieved by improving the quality of performance indicators, utilizing evaluation data more analytically, and integrating M&E results into the regional planning and budgeting cycle. By making monitoring and evaluation an integral part of the policy learning process, the management of the Education Allocation Fund in Boalemo Regency is expected to become more adaptive, responsive, and oriented towards achieving sustainable educational outcomes.

Furthermore, the planning and management of the Education Allocation Fund in Boalemo Regency have been carried out in accordance with the applicable regulatory framework and formal procedures. The preparation of planning documents, budgeting mechanisms, and administrative implementation and reporting of education finances have complied with the requirements of the regional financial planning and management system. This indicates a relatively high level of compliance with regulations and reflects the regional government's institutional capacity to manage the education budget formally.

However, this study also found that the planning and management of the Education Allocation Fund have not been fully optimized to support the achievement of substantive education policy objectives, particularly improving the quality and equity of education services. The gap between administrative compliance and the achievement of policy outcomes indicates that the orientation of budget planning and management still emphasizes procedural aspects and inputs rather than outputs, outcomes, and the impact of education policy. In other words, the relatively adequate allocation and implementation of the education budget have not automatically translated into improved quality of education services for educational units and the community.

The integration of planning, implementation, and evaluation of education policy still needs to be strengthened so that the Education Allocation Fund can be used more effectively and with greater impact. The research findings indicate that planning is not yet entirely based on educational performance data, program implementation still faces limitations in adaptability to field needs, and policy evaluation has not been optimally utilized as a policy learning instrument. Therefore, strengthening evidence-based planning and performance-based budgeting approaches is a crucial prerequisite for improving the quality of Education Allocation Fund management in Boalemo Regency.

From a theoretical perspective, the findings of this study contribute to the development of public policy studies, particularly in evaluating education budget planning and management at the regional level. This research confirms that the quality of education policy is not solely determined by the amount of available budget allocation, but is also significantly influenced by the quality of the planning process, policy implementation patterns, and the effectiveness of policy evaluation and learning mechanisms. The integration of empirical results and theoretical discussions in this study strengthens the argument that effective education budget policy requires synergy between institutional aspects, the policy process, and the systematic use of performance data.

Thus, this study not only provides an empirical overview of the planning and management practices of Education Allocation Funds in Boalemo Regency but also enriches academic discourse on the importance of an integrative approach in regional education policy. These findings serve as a reference for further research and for the formulation of regional education policies that are more responsive, accountable, and oriented towards improving the quality and equitable distribution of education services in a sustainable manner.

CONCLUSION

The planning and management of the Education Allocation Fund in Boalemo Regency have generally been implemented in accordance with the applicable regulatory framework and formal procedures. Planning documents are developed hierarchically and consistently, from the Regional Medium-Term Development Plan (RPJMD) to the Regional Work Plan (RKA). They are supported by budgeting, implementation, and oversight mechanisms that adhere to the principles of administrative accountability. The involvement of various actors in the planning process also demonstrates efforts to implement participatory principles in regional education policy.

However, substantively, the planning and management of the Education Allocation Fund have not been fully optimized in supporting improvements in the quality and equity of education services. Planning still tends to be incremental and not fully grounded in educational performance data, such as SPM achievement, Education Report Cards, and literacy and numeracy indicators. Program implementation demonstrates a gap between planning and the actual needs of educational units, particularly in improving the quality of learning and teacher competency. Furthermore, policy evaluation remains more oriented toward administrative compliance than as a policy learning instrument for continuous improvement.

Theoretically, the findings of this study confirm that the effectiveness of education budget policy is not solely determined by the size of the budget allocation, but is also strongly influenced by the quality of the planning process, adaptive implementation, and evaluation that is oriented towards policy outcomes and learning. Therefore, strengthening the integration between planning, implementation, and evaluation based on data and performance is key to increasing the impact of the Education Allocation Fund on the quality and equity of education at the regional level. This conclusion makes an essential contribution to the development of public policy studies, particularly in evaluating education budget management across regions.

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CRedit authorship contribution statement

Ashwad Ashwad: Conceptualization, Investigation, Data curation, Formal analysis, Writing – original draft, Writing – review & editing. Asna Aneta: Conceptualization, Methodology, Supervision, Validation, Writing – review & editing. Fence M. Wantu: Formal analysis, Supervision, Validation, Writing – review & editing. Meyko Panigoro: Investigation, Resources, Data curation, Writing – review & editing.

Conflict of Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Ethical Statement

This study was conducted in accordance with established ethical principles for social science research. All participants were informed of the objectives and procedures of the study prior to data collection, and informed consent was obtained before participation. Participants were assured that their participation was voluntary, that they could withdraw at any stage without consequence, and that all information provided would be treated confidentially and used solely for academic research purposes.

Data Availability

The data supporting the findings of this study are available from the corresponding author upon reasonable request. Data are not publicly available because they contain information obtained from interviews with government officials and education stakeholders that may compromise participant confidentiality.

Declaration of Generative AI Use

During the preparation of this manuscript, the authors used Grammarly and QuillBot solely to improve the grammar, readability, and language quality of the manuscript. The authors carefully reviewed and edited all AI-assisted suggestions and take full responsibility for the content of this article. No generative AI tools were used for data collection, data analysis, interpretation of findings, or the development of the scientific conclusions presented in this study.

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