

BOSDA POLICY IN EDUCATION FINANCING IN THE ERA OF REGIONAL AUTONOMY

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ABSTRACT

Education is an important foundation in building quality and competitive human resources. Within the framework of regional autonomy, local governments have the authority to manage education, including through the Regional School Operational Assistance (BOSDA) policy as additional funding from the APBD. However, the implementation of BOSDA faces various challenges, such as disparities in allocations between regions, delays in distribution, and weak accountability. This study aims to analyze the policy basis of BOSDA in the context of regional autonomy and evaluate its impact and challenges on education financing. The research method used was a literature study with a qualitative approach, collecting data from policy documents, government reports, and scientific journals published in the last ten years. The results show that although BOSDA has a strong legal basis, the absence of minimum allocation standards has led to funding inequality between regions. The impact of BOSDA is dualistic: on the one hand it helps reduce the financial burden on schools and families, but on the other hand it widens the gap due to uneven allocations. The main challenges include politicization of the budget, weak transparency, and lack of coordination between BOSDA and BOS Nasional. Based on these findings, this study recommends: (1) setting minimum allocation standards based on regional needs, (2) strengthening the monitoring system through digitalization and community participation, and (3) harmonizing policies between the central and regional governments. These recommendations are expected to increase the effectiveness of BOSDA as a fair and accountable education funding instrument in the regional autonomy system.

Keywords: BOSDA, education financing, regional autonomy

INTRODUCTION

Education is a very important and essential foundation for the excellence of a nation. In general, countries in the world are trying to build their people in order to become qualified and highly competitive human beings who are able to face the challenges of modernization. One of the concrete efforts made in order to improve the quality of human quality is through education, because education is believed to be the most powerful and effective medium in shaping quality human beings. In addition, education can also improve the standard of living of a nation and the quality of the country in the eyes of the international community.

National education is regulated by Law of the Republic of Indonesia No. 20/2003 on the National Education System (Sisdiknas Law). This law is the legal basis that regulates the education system in Indonesia, starting from the definition of education, the principles of its implementation, to the rights and obligations of students. It

establishes a democratic, equitable and non-discriminatory education system that upholds human rights, religious values and national diversity.

Since the implementation of regional autonomy on January 1, 2001, based on Law No. 22/1999, local governments have the authority to regulate and develop various sectors, including education. In an effort to improve the quality of education, the central government supports through infrastructure development, the provision of school facilities and infrastructure, and the provision of BOS (School Operational Assistance) funds, which began in 2008. This policy, which is regulated in Government Regulation No. 48/2008 on Education Funding.

Local governments as policy makers have a responsibility for education in their regions. According to Ridwan and Sumirat (2021), when local governments have a good and strong political will towards education, there is a fairly wide opportunity that education in the area concerned will advance. Conversely, regional heads who do not have a good vision in the field of education can be sure that the region will experience stagnation and stagnation towards empowering a well-educated society, will never get a good momentum to develop.

One form of local government policy in assisting education financing is through Regional School Operational Assistance or better known as BOSDA. BOSDA is an additional fund sourced from the APBD (Regional Revenue and Expenditure Budget) and is designed as a complement to the BOS funds from the central government to support school operations. However, it should be noted that not all regions in Indonesia provide BOSDA funds. For example, the government of Kabupaten Lombok Utara admitted that the deficit in their regional finances meant that they were unable to provide BOSDA funds for honorary teachers in 2022. This is also the case in Malang District, where in 2024, BOSDA funds were abolished and diverted to provide incentives to non-ASN teachers.

Therefore, given the disparities in education financing through BOSDA, this article aims to analyze the policy basis of BOSDA within the framework of regional autonomy and evaluate the challenges and impacts of BOSDA on education financing.

RESEARCH METHOD

The research used a literature study method with a qualitative approach. Data was collected from policy documents, government reports, scientific journals, and related publications published in the last ten years.

RESULTS AND DISCUSSION

The foundation of the BOSDA policy in the framework of regional autonomy has a strong legal basis but its implementation shows several structural weaknesses. Formally, BOSDA is rooted in Law No. 23/2014 on Regional Government that stipulates primary and secondary education as mandatory regional affairs. This is in line with the spirit of decentralization after the 1998 reform that gave greater authority to regions in

managing the education sector. However, in practice, the absence of minimum APBD allocation requirements for BOSDA in the legislation creates wide variations between regions. Ministry of Home Affairs data for 2023 shows an astonishing disparity, where DKI Jakarta was able to allocate Rp1.5 million per student per year while NTT only provided Rp200 thousand for the same post. In addition, it was also found that there were delays in the disbursement of BOSDA funds. This, of course, will slightly hamper schools in fulfilling their needs.

Furthermore, within the framework of regional autonomy, BOSDA should be an instrument to improve the efficiency of education resource allocation. However, in reality, the BOSDA budgeting mechanism in many regions is still centralized and rigid. Studies show that BOSDA allocations tend to be evenly distributed without considering the school needs index, so that schools in remote areas with high operational costs receive the same portion as schools in urban centers. This condition contradicts the basic principle of fiscal decentralization, which emphasizes the allocation of resources based on needs.

In terms of accountability, the BOSDA policy foundation has also not fully adopted the principles of good governance. Although Permendikbud No. 8/2020 has regulated the transparency of the use of BOSDA funds, its implementation in the field is still weak. Data from Indonesia Corruption Watch in 2022 showed that only 20% of schools published reports on the use of BOSDA funds openly. This reflects the non-optimal checks and balances mechanism in the management of education funds in the era of regional autonomy.

Overall, the basis of the BOSDA policy in the context of regional autonomy is currently experiencing a dilemma. On the one hand, this policy arises from a desire for decentralization that aims to link decision-making to the needs of local communities. On the other hand, the lack of clear national standards and efficient monitoring mechanisms has led to new inequities in the allocation of education funds between regions. Therefore, regulatory changes are needed that can harmonize the principle of regional autonomy with the principle of equity in national education funding.

The impact of BOSDA on education financing shows mixed results with various important implications for the education system in the regions. On the one hand, BOSDA has made a positive contribution in reducing the financial burden of poor families, considering that many families from weak economic backgrounds had difficulty in meeting various school costs that were not covered by the national BOS. In addition, the allocation of BOSDA for the improvement of education infrastructure has also had a real impact, as seen in Bali where 40% of schools successfully used the funds to improve the quality of laboratories and libraries.

On the other hand, the implementation of BOSDA has also raised a number of serious problems that have the potential to widen the education gap between regions, where schools in poor areas such as Papua are only able to purchase 50% of their basic learning equipment needs compared to schools in Java, although their basic needs are actually greater. Another problem that often arises is the delay in the distribution of funds, where BPK found that 45% of schools received BOSDA in the second semester,

which greatly disrupted school budget planning and the implementation of learning programs.

The central government does not have an adequate monitoring mechanism to ensure that BOSDA funds arrive on time and are used as intended at the school level. Meanwhile, the finding that 60% of the use of BOSDA is consumptive (for consumable expenditures) is in line with Hanushek's research which shows that school operational funds tend to have more impact on material inputs than on improving the quality of learning. This means that BOSDA may help schools meet basic needs, but it has not significantly improved educational outcomes such as student grades or teacher competencies.

Overall, the impact of BOSDA on education financing remains ambiguous. On the one hand, this program has helped to reduce the economic burden at the school and family levels, but on the other hand, it has not been able to become an effective education equity instrument due to various implementation problems. To maximize the benefits of BOSDA, improvements are needed in several crucial aspects including a fairer allocation formula, a more efficient disbursement mechanism, and a tighter monitoring system to ensure that the funds are actually used to improve the quality of education in the regions.

The implementation of BOSDA at the regional level faces three main challenges that are interrelated and require comprehensive handling. The first challenge is the strong political intervention in the allocation of the BOSDA budget. The second challenge is the weak accountability system in the management of BOSDA funds. The third challenge is the problem of coordination between central and regional governments in the management of BOSDA. To overcome these challenges, several policy recommendations can be considered. First, it is necessary to strengthen the regulatory framework through the implementation of a minimum allocation standard for BOSDA that takes into account the index of regional needs and school operational expenses. This standard should be followed by a more direct disbursement mechanism to school accounts to minimize bureaucratic and political interventions at the regional level. Second, the monitoring system needs to be strengthened through the application of digital technology such as e-monitoring platforms that are integrated with the regional financial system, as well as encouraging community participation through complaints and social audit mechanisms. Third, there is a need for policy harmonization between BOS Nasional and BOSDA through closer coordination between MoEC and regional education offices, including the alignment of the distribution calendar and a clearer division of funding coverage. The implementation of these recommendations is expected to increase the effectiveness of BOSDA as an education financing instrument in the era of regional autonomy.

CONCLUSIONS

Based on a comprehensive analysis of the BOSDA policy in the context of regional autonomy, this study reveals several crucial findings. Firstly, although BOSDA has a strong legal foundation through Law No 23/2014 on Regional Government, its

implementation shows structural weaknesses in the form of the absence of minimum allocation standards that have resulted in large disparities between regions. Secondly, the impact of BOSDA on education financing is dualistic: on the one hand, it has succeeded in reducing the community's financial burden and improving education facilities, but on the other hand, it has widened the gap between regions due to inequity in allocation and delays in distribution.

The most prominent challenges to the implementation of BOSDA include the politicization of the budget, the weak accountability of fund management, and the lack of coordination between BOSDA and BOS Nasional. To optimize the role of BOSDA, this study recommends: (1) the establishment of minimum allocation standards based on the regional needs index, (2) strengthening the monitoring system through digitalization and community participation, and (3) harmonizing policies between the central and regional governments. These recommendations are based on principles that emphasize transparency, accountability, and efficiency in the management of public funds.

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