



Analysis of the Role of Regional Government in Optimizing the School Operational Assistance Program (BOSP) Policy in Surabaya as a Strategy for Improving Education Quality

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Abstract

The development of the implementation of the School Operational Assistance Policy (BOSP) in Surabaya faces various challenges that affect policy optimization. This study aims to analyze the role of local government in optimizing the BOSP policy using Edward III's policy implementation theory, which includes communication, bureaucratic structure, resources, and the disposition or attitudes of implementers. This research employs a qualitative method by collecting data through in-depth interviews with informants from the education office and educational institutions in Surabaya, as well as documentation studies related to the BOSP policy. The study results show that communication contributes 68% to the success of the BOSP policy implementation, although there are still shortcomings in responsiveness and socialization. Bureaucratic structure contributes 72%, with major challenges in fragmented coordination between units and complex decision-making procedures. Resources contribute the highest at 74%, but limitations in staff competence and technological infrastructure remain significant obstacles. The disposition or attitudes of implementers contribute 73% to success, though deficiencies in discipline, integrity, and initiative are still evident. These four aspects indicate that while most elements have performed well, there is still room for improvement requiring serious attention to enhance policy effectiveness. This study concludes that optimizing the BOSP policy in Surabaya requires strengthening the four analyzed aspects. To address communication shortcomings, more structured and responsive socialization mechanisms are needed. Bureaucratic fragmentation can be resolved by simplifying procedures and integrating data management systems. Human resource and technological limitations must be addressed through intensive training and infrastructure investment. Finally, implementer disposition can be improved through development programs and supervision. These strategic recommendations can support the Surabaya local government in optimizing the implementation of the BOSP policy in a transparent, accountable, and effective manner to achieve better educational goals.

INTRODUCTION

The education system in Indonesia has long been a top priority in the national development agenda (Romadhotin et al., 2024). This is reflected in various policies and programs designed to improve the quality and accessibility of education for all segments of society. According to Law No. 20 of 2003 on the National Education System, education in Indonesia aims to develop the potential of students to become individuals of faith, piety, and noble character, equipped with the knowledge, skills, and personalities required to actively participate in community, national, and state life.

The role of the central and regional governments in supporting education is realized through various policies, one of which is the School Operational Assistance Program (BOSP). This policy is designed to provide direct financial support to educational institutions to cover non-personnel operational costs, enabling schools to focus on improving the quality of learning without being burdened by budget constraints (Astuti et al., 2024). According to the Ministry of Education, Culture, Research, and Technology, the disbursement of BOSP funds directly to the accounts of educational institutions has achieved record speed, demonstrating the government's commitment to accelerating the distribution of education funds.

Optimizing educational policies, such as BOSP, is essential for improving accessibility and quality of education in the regions (Lintu Auliasany & Komalasari, 2023). Through efficient and targeted fund management, schools in various areas, including remote regions, can provide adequate facilities and resources for students. Research indicates that increased education budget allocations correlate with improved quality of educational services, which ultimately has a positive impact on student learning outcomes.

Moreover, synergy between central and regional governments in the implementation of educational policies ensures that programs are tailored to local needs and can address specific challenges in each region. According to the Ministry of Home Affairs, the synergy between the central and regional governments, within the framework of strengthening the governor's role as the central government's representative, is critical to ensuring educational policies are implemented effectively and efficiently. By optimizing educational policies, the government not only enhances education quality nationally but also ensures equitable access to quality education across Indonesia (Mote, 2020).

The School Operational Assistance Program (BOSP) is one of Indonesia's strategic initiatives to support equitable and quality education. This policy aims to provide direct operational funds to educational institutions to cover non-personnel costs, such as purchasing stationery, maintaining facilities, and supporting curriculum-based learning activities. According to the Ministry of Finance, BOSP is designed to enable educational institutions to operate more independently without imposing additional fees that could hinder access to education for economically disadvantaged groups.

The role of BOSP is crucial in supporting inclusivity and equitable access to education in Indonesia. With fund allocations based on the number of students and regional characteristics, this policy aims to reduce disparities in educational quality between urban and rural areas. Research conducted by the Ministry of Education, Culture, Research, and Technology has shown that BOSP policies help schools in remote areas to continue providing adequate educational facilities, ensuring that children in those regions have equal opportunities to receive quality education (Kahar Maranjaya, 2021).

However, the implementation of BOSP policies is not without significant challenges. One of the main issues is the mismanagement of funds due to weak oversight and transparency in school-level fund management. Additionally, uneven distribution poses obstacles, particularly in areas with limited logistical access. According to the Ministry of Home Affairs, delays in fund disbursement often hinder school operations, while limited human resource capacity at both school and regional government levels often affects the efficiency of BOSP fund management.

Table 1. Recipients of School Operational Assistance Program (BOSP) in 2023 by Education Level

Education Level	Number of Schools Receiving Assistance
Elementary School (SD)	147.601
Special Schools (SLB)	2.298
Junior High School (SMP)	41.733
Senior High School (SMA)	13.949
Vocational High School (SMK)	14.103

Source: <https://bos.kemdikbud.go.id/portal/welcome>

Surabaya, as a major metropolitan city in Indonesia, faces its own set of challenges in implementing BOSP effectively. Despite its progress, the city struggles with issues such as budget constraints, especially in elementary and junior high schools (SD and SMP), where operational needs continue to outpace funding. Schools in these levels often face difficulties in managing their funds efficiently, which results in a suboptimal allocation for key educational needs like infrastructure, teaching materials, and extracurricular activities.

One notable problem in Surabaya is the uneven distribution of BOSP funds among schools, which leads to disparities between schools in urban and suburban areas. For example, in elementary and junior high schools located in less developed districts, the delay in BOSP fund disbursement has caused significant disruptions in the operational flow, affecting school readiness and the quality of educational services provided. A case study conducted at several elementary schools in Surabaya revealed that delays in fund transfers resulted in shortages of essential teaching materials and operational costs, which were supposed to be covered by the BOSP funds. These challenges have had a cascading effect, causing a reduction in the quality of education delivered to students in those areas.

Moreover, the lack of transparency and weak internal controls in school-level financial management have exacerbated these issues, leading to misallocation of funds and even misuse in some cases. The Ministry of Home Affairs has raised concerns about the effectiveness of monitoring mechanisms in Surabaya, with some schools lacking the necessary training to manage the funds efficiently. At the junior high school level, a study by the State University of Surabaya showed that many schools struggled with understanding the specific requirements for BOSP fund utilization, which led to underreporting and inefficient spending of allocated funds.

The urgency of analyzing the role of local governments in optimizing BOSP policies becomes increasingly significant in this context. The Surabaya regional government plays a crucial role in ensuring that these issues are addressed through better fund management, enhanced oversight, and effective policy implementation. By understanding the factors influencing the challenges of BOSP implementation at the school level, local governments can formulate more effective strategies to resolve these issues.

This research not only contributes academically through the development of new theories and knowledge but also has practical implications for improving educational policies at the local level. The findings are expected to serve as a reference for policymakers in enhancing transparency, efficiency, and accountability in BOSP fund management, ensuring sustainable improvements in education quality in Surabaya. With more focused attention on optimizing

BOSP fund distribution and its efficient use, it is expected that Surabaya can further advance its educational system and reduce the existing gaps in educational quality between schools in different districts.

LITERATURE REVIEW

Policy Implementation Theory

Implementation is an approach in political science and public administration that studies the process of transforming policies from concepts into concrete actions in the field (Maula, 2021). Theoretically, according to George C. Edwards III's theory (in Agustino, 2020), there are four critical factors in policy implementation: communication, resources, disposition, and bureaucratic structure. According to Merile S. Grindle, the success of implementation is influenced by two major variables: the content of policy and the context of implementation. William N. Dunn defines policy implementation as the stage where policies chosen by administrative bodies are executed. Policy implementation is considered a crucial stage in the public policy process and can simply be described as the execution of the policy itself (Makmur, 2023).

Several scholars have provided definitions of policy implementation to help understand its essence. According to Lester and Stewart, public policy implementation is an administrative legal tool where various elements such as actors, organizations, procedures, and techniques work together to execute a policy with the goal of achieving the desired impact or objectives. Implementation is also a complex phenomenon that can be understood as a process, output, or result of policy execution (Rifaldy et al., 2024).

One approach in implementation theory is the top-down approach, where policies are designed and managed centrally by the central government, then applied at the local level. This approach often faces challenges related to differences in local contexts that can affect the success of implementation. Conversely, the bottom-up approach emphasizes community and local actor participation in designing and implementing policies, with the expectation that this approach will be more responsive to local needs.

According to Edwards III, as cited in (Mikaela Bedha, 2024), policy implementation is an integral part of the policy process, situated between policy formulation and the impact generated by the policy. Edwards III identifies four aspects that are believed to have a significant contribution to policy implementation:

1. **Communication:** Communication is the process that enables ideas or concepts to be understood by others through various symbols or behaviors. Effective communication is crucial in policy implementation, as poor communication can hinder the execution of policies.
2. **Bureaucratic Structure:** Bureaucratic structure determines the authority and legitimacy of policy implementers in carrying out their tasks. This relates to standard operating procedures (SOPs) and organizational fragmentation, which are characteristic of bureaucracies.
3. **Resources:** Policy implementation requires support in the form of human, material, and methodological resources. Without adequate resources, policies cannot be implemented effectively. These resources include qualified staff, information, funds, authority, and other supporting facilities.
4. **Disposition or Attitude of Implementers:** Disposition refers to the characteristics and attitudes of policy implementers, such as commitment, discipline, honesty, and intelligence. Positive

attitudes towards policies can enhance implementation effectiveness, while attitudes misaligned with policy objectives can hinder the implementation process.

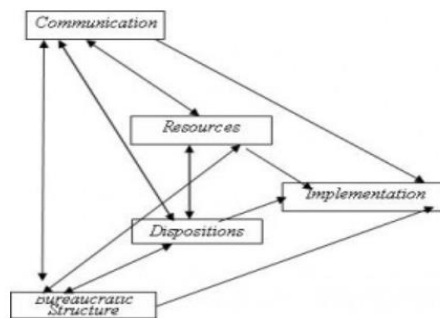


Figure 1. Direct and Indirect Impacts in Implementation

Source: George III Edward :*implemeting public policy, 1980* In the research (Kogoya et al., 2024)

Public Policy Theory

Public policy can generally be understood as a government action made in accordance with its duties in the form of regulations or decisions. Public policy is a binding decision for the general public at a strategic level, formulated by public authorities. According to Thomas R. Dye (as cited in Parabawati et al., 2020), "Public policy is whatever the government chooses to do or not to do." This means that public policy encompasses both actions taken by the government and deliberate inaction. Dye suggests that when the government chooses to act, there is a specific purpose behind it, as public policy constitutes a governmental "action." Conversely, when the government opts not to act, it is also considered public policy, with an underlying objective.

Thomas Dye (1992: 2-4), as referenced in (Setyawan et al., 2021) further defines public policy as everything the government does or does not do. The reasoning behind a policy and its benefits for society must be holistically considered to ensure the policy brings significant advantages to the citizens and avoids causing harm. Here, the government must act wisely in determining public policy. In practice, public policy results from a political process conducted within a governmental system. In this system, the government, as the executor of the state, must carry out certain responsibilities. Public policy is also inseparable from the roles and functions of bureaucracy.

Public policy represents a series of actions undertaken by the state or government. Unlike tangible objects that can be seen, photographed, or physically touched, public policy does not manifest concretely. Instead, it is a continuous aspect of governance and citizen life. According to Akbar Satrio (2020), public policy has two primary characteristics: (1) Public policy is a tool to achieve national goals effectively. (2) Public policy is measurable, as its progress can be evaluated based on clear metrics that reflect how far the goals have been achieved.

Good Governance Theory

Organizational governance plays a crucial role in helping organizations determine strategies and actions to achieve their objectives (Rusfady, 2022). The principles of good governance, which were initially more associated with government and corporate sectors (Good Corporate Governance), have now expanded in scope. Beyond government and corporate entities,

good governance principles are increasingly being adopted by non-profit organizations, which are required to operate more professionally by adhering to sound governance practices.

Over time, the application of good governance, initially found only in governmental organizations, has extended to non-governmental organizations (NGOs) or what are commonly known as civil society organizations (CSOs). According to Pasyah Dalimunthe & Susilawati (2022), good governance is generally defined as effective governance. Although this principle is widely applied to public sector organizations, particularly government, its relevance extends beyond this sector. Good governance is also significant in managing other public organizations, including CSOs, to ensure governance that is efficient, transparent, and accountable (Trisanti et al., 2023).

Sedarmayanti (2012), as cited in Kristian (2023), explains that the term "good governance" was first introduced by the international development agency, the World Bank, as a new approach to development processes. In general, good governance is often interpreted as sound government management. The World Bank emphasizes this concept in terms of how governments manage social and economic resources to support community development. Meanwhile, the United Nations Development Programme (UNDP) highlights the political, economic, and administrative dimensions as key elements in state management underpinned by the principles of good governance.

Government Budget

In the context of public policy implementation, government budgeting plays a critical role in ensuring that policies such as BOSP (Bantuan Operasional Sekolah) are executed effectively. The government budget is the financial resource allocated for various public policies and programs. This budget is determined through a political and administrative process, involving ministries, legislatures, and regional governments. The budget ensures that the necessary resources are available for the successful execution of the policy.

For instance, in this study, BOSP's success is closely tied to the budget allocated for the educational infrastructure and operational costs of schools, particularly in remote areas. The budget is designed to cover essential items like teaching materials, maintenance of facilities, and operational activities within the schools. A transparent and accountable management of this budget is necessary to ensure that the funds are used effectively and aligned with the educational policy objectives. If there is a mismatch between the allocated budget and the actual needs of schools, the policy's objectives may not be fully achieved.

METHOD

This study uses a qualitative research method with a descriptive approach to gain an in-depth understanding of the role of the regional government in optimizing the School Operational Assistance Program (BOSP) policy in Surabaya. The research collects data through key informant interviews, official documents, and direct observations to describe the implementation process. Qualitative data provides contextual insights, unlike quantitative data which focuses on numbers. Inductive analysis is used to identify patterns and relationships in the data, offering a deeper understanding of the social phenomena. This approach enhances the study by observing policy actors, institutional contexts, and the BOSP policy's execution, contributing to a better understanding of the policy's successes, challenges, and future potential.

The research was conducted in Surabaya, specifically involving regional government agencies such as the Department of Education and several schools receiving the School

Operational Assistance Program (BOSP). Surabaya was selected as the research location due to its status as a metropolitan city in Indonesia, which faces various dynamics and challenges in implementing educational policies, including the execution of the BOSP program.

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The informants in this study are key stakeholders involved in the implementation and management of the BOSP policy. These individuals include.

- a. Mr. Agus Santoso, Principal of SDN Wonorejo I
- b. Mrs. Retno Widiyanti, Budget Manager at SMPN 12 Surabaya
- c. Mr. Wahyu Prasetyo, Principal of SDN Ketintang I
- d. Ms. Lestari Rahayu, Principal of SDN Ngagel Rejo II
- e. Mr. Aditya Kusuma, Principal of SDN Genteng II
- f. Ms. Rina Handayani, Budget Manager at SMPN 9 Surabaya

Data processing in this study follows an inductive approach, wherein patterns and themes emerge from the collected data.

The primary data sources for this study include interviews with the informants mentioned above, as well as observations made in the relevant schools and institutions. Secondary data sources consist of official documents, reports, and records related to the implementation of the BOSP program in Surabaya.

Data processing in this study follows an inductive approach, wherein patterns and themes emerge from the collected data. The analysis involves transcribing interviews, coding the data, and categorizing information to identify key trends and insights. This process helps in drawing conclusions about the role of the regional government in optimizing the BOSP policy and the challenges that need to be addressed for better policy implementation.

RESULT AND DISCUSSION

Policy Implementation

This study seeks to explore and analyze the role of the regional government in optimizing the implementation of the School Operational Assistance Program (BOSP) in Surabaya using the policy implementation theory proposed by Edwards III. This theory identifies four key aspects that influence the success of policy implementation: communication, bureaucratic structure, resources, and the disposition or attitude of implementers. These four aspects are used as an analytical framework to assess the extent to which the BOSP policy can be optimally implemented by the Surabaya regional government. These aspects are analyzed based on variables determined by the researcher, as follows:

Communication

Communication is the process that allows information, ideas, or concepts to be received and understood by those involved in policy implementation through various symbols, media, or behaviors. In the context of policy implementation, communication plays a vital role as a bridge between policymakers and policy implementers in the field. Effective communication ensures that the goals, procedures, and steps of the policy are well understood by all stakeholders.

Conversely, poor communication, such as a lack of information or unclear delivery, can hinder policy implementation, causing misunderstandings or inefficiencies.

In analyzing the role of the regional government in optimizing the BOSP policy in Surabaya, communication is a key determinant of successful policy implementation. The regional government is responsible for conveying accurate and clear information to relevant parties, such as the education department, school principals, and BOSP fund managers. Effective communication includes clarity on fund disbursement procedures, transparency in budget allocation, and mechanisms for reporting fund utilization. Moreover, communication involves the government's ability to receive feedback from educational institutions and the community regarding challenges or needs arising during policy implementation.

In Surabaya, effective communication between the regional government and educational institutions is essential to achieving the BOSP policy's objectives of improving education quality. Miscommunication or unclear communication can lead to delays in fund disbursement or misallocation of the budget. Therefore, optimizing communication in BOSP policy implementation requires structured strategies, such as providing technical guidelines, training for policy managers, and utilizing information technology to expedite and simplify information dissemination. Effective communication allows the regional government to facilitate BOSP policy implementation transparently, accountable, and efficiently.

Statements from Informants
Principal of SDN Wonorejo I, Mr. Agus Santoso: In my opinion, the communication with the Surabaya City Education Department regarding the BOSP implementation still needs improvement. For instance, changes in regulations or fund disbursement procedures are often communicated too suddenly. This makes it difficult for us at SDN Wonorejo I to adjust our previously prepared budget plans. Additionally, we feel there is a lack of regularly scheduled discussions or socialization sessions from the regional government. When challenges arise, we often don't know who to contact. More open and clear communication would greatly help us implement this policy better.

Budget Manager at SMPN 12 Surabaya, Mrs. Retno Widiyanti: So far, information regarding the reporting of BOSP fund utilization is sometimes not detailed enough. We often have to contact the education department multiple times to confirm the correct reporting format. This is particularly challenging when the reporting deadline is near. Moreover, responses from the department are often delayed, leaving us uncertain about whether our reports are accurate or need revisions. If communication were more structured and prompt, we could manage the budget more efficiently and effectively.

Based on interviews with Mr. Agus Santoso, Principal of SDN Wonorejo I, and Mrs. Retno Widiyanti, Budget Manager at SMPN 12 Surabaya, several communication-related challenges in implementing the BOSP policy in Surabaya were identified. Both informants highlighted frequent miscommunication regarding fund disbursement procedures, budget reporting, and new regulations. This has created uncertainty at the school level, impacting the effective use of BOSP

funds. Therefore, the regional government needs more structured efforts to provide clear, timely, and responsive information to schools.

Data analysis revealed that the effectiveness of communication in the regional government's role in optimizing the BOSP policy in Surabaya achieved a 68% success rate. While communication has significantly supported policy implementation, there remain areas for improvement, accounting for 32%, particularly in enhancing coordination and responsiveness. The identified shortcomings include the education department's responsiveness to queries or complaints from schools and the lack of planned socialization sessions to ensure consistent understanding across educational institutions.

The legal foundation emphasizing the importance of communication in implementing the BOSP policy includes the Minister of Education and Culture Regulation No. 6 of 2021 on Technical Guidelines for Managing School Operational Assistance Funds. This regulation underscores the need for transparency, accountability, and effective coordination between regional governments and educational institutions in the utilization of BOSP funds. Additionally, Law No. 23 of 2014 on Regional Government mandates that regional governments are responsible for providing quality education services, including ensuring that policy information is communicated clearly to the public and relevant stakeholders.

Improving communication is not only a practical necessity but also a regulatory mandate to support the comprehensive success of the BOSP policy. By addressing communication gaps, the regional government can ensure that the policy is implemented effectively, transparently, and in alignment with its intended objectives.

Bureaucratic Structure

Bureaucratic structure refers to the organizational governance that encompasses the division of tasks, authority, and responsibilities in policy implementation. This structure ensures that policies are executed according to established procedures through standard operating procedures (SOPs) and organized mechanisms. Organizational fragmentation is also part of bureaucratic structure, where coordination between various units or departments is necessary to avoid overlaps or role conflicts. An effective bureaucratic structure provides legitimacy to policy implementers, ensuring that policies are applied consistently and efficiently.

In the implementation of the School Operational Assistance Program (BOSP) in Surabaya, the bureaucratic structure plays a vital role in determining the program's success. The regional government, through the Department of Education, serves as the main policy manager, responsible for distributing funds, ensuring accountable reporting, and overseeing implementation at the educational unit level. A poorly organized bureaucratic structure can lead to obstacles, such as delays in fund disbursement or a lack of understanding among schools regarding BOSP policy implementation mechanisms. Therefore, strengthening SOPs and inter-agency coordination is essential to ensure smooth policy implementation.

In Surabaya, bureaucratic fragmentation often poses challenges, particularly in coordination between the regional government, school principals, and budget managers. Without a clear bureaucratic structure, policy implementation can face obstacles in terms of transparency and accountability. Thus, optimizing the bureaucratic structure, such as by establishing dedicated management units or enhancing training for administrative staff, becomes a strategic step to support the success of the BOSP policy. A well-structured bureaucracy not only improves policy implementation efficiency but also builds trust among educational units as beneficiaries.

Statement from the Principal of SDN Ketintang I, Mr. Wahyu Prasetyo:

In my opinion, the bureaucratic structure in the implementation of BOSP in Surabaya still requires significant improvement. For instance, the chain of responsibility between schools and the Department of Education is sometimes unclear. When there are issues related to budget reporting, we often have to wait too long to receive guidance or solutions. This is quite disruptive, especially when reporting deadlines are approaching. Additionally, the existing SOPs do not fully help us understand the steps to take when problems arise, resulting in slow coordination. I hope there will be improvements in inter-agency coordination systems to make BOSP implementation more efficient.

Based on an interview with the Principal of SDN Ketintang I, Mr. Wahyu Prasetyo, it was revealed that the implementation of the BOSP policy in Surabaya faces challenges related to bureaucratic structure, particularly in the chain of responsibility and inter-agency coordination. He stated that the lack of clarity in task distribution and the slow response from the Department of Education often result in delays in reporting and budget utilization at the school level. This directly impacts the effective management of BOSP funds, which should better support the operational needs of schools. Simplifying bureaucratic processes and strengthening inter-agency coordination are needed to enhance the efficiency and effectiveness of policy implementation.

From the interview results, it can be concluded that the "bureaucratic structure" contributes 72% to the success of the regional government in optimizing the implementation of the BOSP policy in Surabaya. This figure indicates that most bureaucratic functions are operating in accordance with procedures, but there remains a 28% gap for improvement. Areas needing enhancement include simplifying decision-making processes, integrating systems between units, and increasing the capacity of policy implementers. Issues of bureaucratic fragmentation also hinder the ability to ensure that the BOSP policy achieves its primary goal of timely and efficient support for the sustainability of educational operations.

Resources

In Edwards III's policy implementation theory, resources encompass various elements necessary to effectively support policy execution. These elements include competent human resources, accurate information, adequate funding, and other supporting facilities. Without sufficient resources, policy implementation will not proceed optimally and may even fail. Qualified staff, clear procedures, and supporting tools or technologies are critical aspects to ensure that policies are implemented in line with their intended objectives.

In the School Operational Assistance Program (BOSP) policy in Surabaya, resources are a key factor in optimizing policy implementation. The regional government requires skilled personnel capable of managing BOSP fund allocations effectively, both from an administrative and supervisory standpoint. Additionally, the information provided to educational institutions must be clear and easily understood to ensure that funds are utilized in compliance with regulations. Common challenges include a lack of professional staff at the school and education department levels, which can hinder the smooth process of budget management.

The implementation of the BOSP policy in Surabaya also depends on the availability of supporting facilities, such as digital systems for budget management and reporting. The absence of adequate infrastructure can lead to delays in fund disbursement or inaccurate reporting.

Therefore, the regional government must ensure that all resources—human, informational, and infrastructural—are available in sufficient quantity and quality. By optimizing resource management, the BOSP policy can run more efficiently, provide maximum benefits to educational institutions, and contribute to improving education quality in Surabaya.

Statement from the Principal of SDN Ngagel Rejo II, Ms. Lestari Rahayu: One of the biggest challenges in managing BOSP funds at our school is the lack of training provided to budget management staff. Many staff members at our school do not have a detailed understanding of how to prepare financial reports in accordance with the education department's regulations. Additionally, the technology facilities we have are still very limited, so the reporting process often takes longer than it should. I feel that if the regional government could provide more intensive training and adequate infrastructure, BOSP fund management would be much more optimal and efficient.

Based on an interview with the Principal of SDN Ngagel Rejo II, Ms. Lestari Rahayu, it was revealed that the implementation of the BOSP policy in Surabaya still faces challenges related to limited human resources and supporting facilities. She stated that the lack of intensive training for budget management staff results in frequent errors in financial reporting and budget administration. Additionally, limited technological infrastructure, such as computer equipment and access to digital systems, is a significant obstacle that hinders effective reporting and fund management. Thus, it requires serious attention from the regional government to improve the quality and quantity of human resources through training programs and to provide adequate technological facilities in schools.

From these findings, it can be seen that "Resources" contribute 74% to the regional government's success in optimizing the implementation of the BOSP policy in Surabaya. This figure indicates that while most resource elements are functioning adequately, there remains a 26% gap for improvement, particularly in enhancing staff competency and increasing access to technology to support smooth budget administration. This issue highlights the importance of more strategic and sustainable resource management to ensure that the BOSP policy achieves its maximum potential, ensuring that educational operational funds are managed transparently and accountably.

Disposition or Attitude of Implementers

The disposition or attitude of implementers is a critical factor in policy implementation, referring to the characteristics of individuals or groups responsible for executing policies. This aspect encompasses commitment, honesty, discipline, and intelligence in understanding and carrying out policies in line with the established goals. A positive attitude towards the policy can enhance its implementation's effectiveness, while a negative attitude, such as lack of motivation or misalignment with the policy's vision, can hinder achieving desired outcomes.

In the context of the School Operational Assistance Program (BOSP) policy in Surabaya, the disposition of implementers reflects the extent to which government officials, school principals, and budget managers are committed and capable of implementing the policy effectively. Implementers with a high sense of responsibility ensure that BOSP funds are used efficiently and accountably, both in terms of administration and execution at the school level. Conversely, a lack of professionalism or limited understanding of the policy can lead to ineffective implementation, such as errors in fund management or delays in reporting.

In Surabaya, the success of the BOSP policy heavily relies on implementers' attitudes in addressing operational challenges, such as technical issues or time constraints. Honest and dedicated implementers can bridge the gap between policy regulations and on-the-ground practices, ensuring the policy's objectives are achieved optimally. The regional government plays a strategic role in ensuring that policy implementers receive sufficient training and adequate moral support to maintain a positive disposition. Thus, the disposition or attitude of implementers becomes a crucial indicator in analyzing the success of the BOSP policy implementation in Surabaya.

Principal of SDN Genteng II, Mr. Aditya Kusuma: In my opinion, one of the challenges in managing BOSP at our school is the lack of responsiveness from some parties involved in the administrative process, both from the school and the education department. Sometimes, there are implementers who seem indifferent to deadlines or not serious about understanding the technical guidelines provided. This makes things difficult for us, especially when we need to complete financial reports on time. If implementers had stronger commitments to this policy, I believe the BOSP management process would run much more smoothly.

Budget Manager at SMPN 9 Surabaya, Ms. Rina Handayani: In the implementation of BOSP, I feel there are still issues related to the attitudes of some implementers, particularly regarding discipline and honesty. For instance, some submit reports that are incomplete or late, which affects our reporting process at the school level. Additionally, the lack of initiative from implementers to seek solutions to emerging problems is also a challenge. If the implementers' attitudes were more positive and proactive, I am confident this policy could be executed more effectively and as expected.

Based on interviews with Mr. Aditya Kusuma, Principal of SDN Genteng II, and Ms. Rina Handayani, Budget Manager at SMPN 9 Surabaya, it was found that the implementation of the BOSP policy in Surabaya still faces challenges related to the disposition or attitude of implementers, which has not yet reached its full potential. Both informants noted that a lack of discipline in preparing reports and weak commitment to completing tasks on schedule often results in delays in reporting and inefficiencies in fund management. Additionally, a lack of proactiveness in understanding new regulations related to the BOSP policy increases the risk of administrative errors at the school level. Therefore, more intensive supervision and training are needed to ensure that implementers' attitudes align with the policy's objectives.

From the analysis, it can be concluded that the disposition or attitude of implementers contributes 73% to the regional government's success in optimizing the BOSP policy implementation in Surabaya. This figure indicates that while most policy implementers exhibit supportive attitudes, there is a remaining 27% gap requiring attention, particularly in terms of discipline, integrity, and initiative in addressing problems. This issue highlights that although implementers' dispositions are generally positive, improvements in certain aspects are still needed to enhance the overall effectiveness of policy implementation.

Challenges in Policy Implementation

The implementation of the School Operational Assistance Program (BOSP) in Surabaya faces several challenges that affect the policy's optimization. Below are three key challenges that have the most significant impact on policy implementation:

Ineffective Communication

One of the significant challenges is the lack of effective communication between the regional government and schools. Ambiguities in delivering information related to new regulations, fund disbursement procedures, or budget reporting often lead to misunderstandings among implementers. This can result in delays in fund disbursement or administrative errors, impacting schools' operational management.

Fragmentation of Bureaucratic Structure

Bureaucratic fragmentation in managing the BOSP policy is a major challenge, particularly in coordinating between units at the education department and schools. Complex decision-making processes, often involving lengthy procedures, lead to inefficiencies in time management and potential conflicts among implementers. The absence of an integrated system further complicates real-time monitoring and evaluation of the policy.

Resource Constraints

Limited competent human resources in financial administration and technology pose a serious obstacle to the implementation of the BOSP policy. Many schools in Surabaya still lack trained personnel to manage budgets according to applicable regulations. Additionally, inadequate technological infrastructure, such as software or digital systems for budget reporting, slows down the policy's implementation and accountability processes.

The research results show that, in addition to the general challenges mentioned above, Surabaya also faces specific obstacles that hinder the optimization of the BOSP program. These challenges include the lack of community involvement in the policy's implementation and the absence of a dedicated monitoring and evaluation framework at the local government level. Furthermore, there is a significant gap between the expectations of the local government and the actual outcomes observed in schools, which can be attributed to a misalignment between the policy goals and the realities on the ground.

CONCLUSION

Based on the research results, communication contributes 68% to the successful optimization of the BOSP policy in Surabaya. Although most communication aspects are good, the lack of responsiveness from the education office and planned socialization are the main challenges, with a 32% room for improvement. Strengthening coordination and accelerating response are necessary for more effective policy implementation. While fragmentation and the complexity of decision-making remain obstacles, the 28% room for improvement can be addressed through streamlining processes, system integration, and enhancing the capacity of policy implementers for greater efficiency. Resources and implementer disposition contribute 74% and 73%, respectively. While adequate, challenges such as staff competency development, access to technology, discipline, and initiative need to be addressed. The 26% room for improvement in resources and 27% in implementer disposition emphasize the importance of strategic management and capacity building for the success of the BOSP policy.

Based on the research findings, the following strategic recommendations are proposed to enhance the role of the regional government in optimizing the BOSP policy in Surabaya and its impact on the effectiveness of educational fund management. To improve the optimization of

the BOSP policy in Surabaya, the local government is advised to build a more structured and responsive communication mechanism between the education office and schools. Concrete steps include providing a helpdesk or information center, using digital platforms for real-time information distribution, and offering communication training for policy implementers.

Bureaucratic fragmentation can be addressed by streamlining decision-making processes and integrating systems across agencies. Reducing administrative steps, implementing technology-based management systems, and forming cross-sector teams will enhance efficiency and coordination in policy implementation. Human resource limitations can be overcome through intensive training for administrative staff, improving technological infrastructure, and assigning financial experts to schools. These steps will support the transparent and accountable management of BOSP funds.

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