ANALYSIS OF THE IMPLEMENTATION OF BOS FUNDS POLICY AT MTS IZHARUL HAQ GARUT FROM THE PERSPECTIVE OF ISLAMIC EDUCATION GOVERNANCE

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Article Info

Abstract

The School Operational Assistance (BOS) policy is a strategic government instrument to ensure the sustainability of educational services and to improve the quality of learning, including in madrasahs. However, in practice, the implementation of the BOS policy still faces various administrative and structural challenges, particularly in private educational institutions. This study aims to analyze the implementation of the BOS fund policy at MTs Izharul Haq Garut and to identify factors affecting its effectiveness from the perspective of Islamic education governance. This research employs a descriptive qualitative approach using a literature study enriched with empirical field data. The analysis is conducted using public policy implementation theories proposed by Edwards III, Grindle, and Mazmanian & Sabatier, as well as the good governance framework in Islamic education. The findings indicate that the implementation of the BOS policy at MTs Izharul Haq Garut has adhered to the principles of transparency and participation; however, it has not been optimal due to frequent regulatory changes, limited human resource capacity, and weak policy communication. Islamic values such as amanah (trustworthiness), justice, and accountability in educational management serve as important foundations for maintaining the integrity of BOS fund management. This study recommends the need for policy stability, strengthening digital administrative capacity in madrasahs, and the establishment of participatory policy feedback mechanisms.

Keywords: BOS Policy, Good Governance, Islamic Education, Madrasah, Policy Implementation

INTRODUCTION

Public policy in the field of education is not only understood as a regulatory product, but also as a social and administrative process involving various actors and interests (Jha et al., 2025). In the context of developing countries, education policy often faces challenges such as limited resources, unequal access, and bureaucratic complexity (Khan & McNally, 2023). Therefore, the analysis of education policy requires an approach that is not merely normative, but also contextual and empirical. School Operational Assistance (BOS) was introduced as the state's response to the need for primary and secondary education funding to be more evenly accessible to the community (Alves e Alves et al., 2026). This policy was designed to ensure the operational sustainability of schools and madrasas while encouraging improvements in the quality of educational services (Knäble et al., 2025). However, in its implementation, BOS does not always run in accordance with the ideal objectives of the policy, especially when dealing with the reality of private educational institutions and madrasahs, which have characteristics that differ from public schools.

Public policy in the field of education has a strategic role in ensuring equitable access and improving the quality of educational services (Dunn, 2018). One of the central policies is the School Operational Assistance (BOS), which since 2005 has been the main instrument for financing the operations of educational units. In the context of madrasahs, the Madrasah BOS under the Ministry of Religious Affairs is expected to strengthen the governance of Islamic educational institutions in a fair and sustainable manner (Wahyudi, 2021). However, the dynamics of BOS policy implementation show a gap between policy design and reality in the field (Lassa et al., 2023). Relatively frequent changes in technical guidelines, a digital-based reporting system that requires high administrative competence, and limited human resources pose serious challenges, especially for private madrasahs (Qahtan et al., 2025). This situation has implications for the effective use of BOS funds and the stability of learning financing.

Based on these issues, this study focuses on the implementation of the BOS fund policy at MTs Izharul Haq Garut. This focus was chosen because the madrasah represents the general characteristics of private madrasahs that operate with limited resources but are still required to meet public policy accountability standards (Smare & Elfatihi, 2025). Thus, this study is not only oriented towards policy evaluation at the micro level, but also seeks to understand the relationship between national policy and the institutional capacity of Islamic education at the local level (Lohr et al., 2024). In addition, this study is placed within the discourse of Islamic education management, which emphasizes a balance between administrative effectiveness and the internalization of normative values (Tian et al., 2023). The BOS policy, in this context, is seen as an arena where the rationality of state bureaucracy meets Islamic educational values such as trustworthiness, justice, and social responsibility (Shirleyana et al., 2023). Therefore, this study seeks to enrich the perspective of education policy with an approach that is not only technocratic but also ethical and contextual (Hai, 2025). This study is important to provide an empirical picture of the effectiveness of the BOS policy and to formulate policy recommendations based on public policy implementation theory and Islamic education governance principles.

RESEARCH METHOD

Research Design

This study adopts a descriptive qualitative approach as it is considered the most relevant for gaining an in-depth understanding of the process of implementing the BOS fund policy in madrasah institutions (Dai et al., 2024). This approach allows the researcher to interpret the policy not only as an administrative procedure but also as a social practice influenced by actors, organizational structures, and institutional culture. A literature review method was used to

construct a conceptual and theoretical framework related to public policy, policy implementation, and Islamic education governance (Islam et al., 2024). The literature review was then enriched with empirical field data obtained from the practice of managing BOS funds at MTs Izharul Haq Garut. This empirical data served as the basis for contextual analysis of the effectiveness of the BOS policy at the educational unit level.

Research Target/Subject

The research is focused on MTs Izharul Haq Garut as the location of the case study to understand the practice of BOS fund management in madrasahs. The research subjects include the key stakeholders involved in the implementation of this policy, such as the school administrators, teachers, and staff who are engaged in BOS fund management.

Research Procedure

The research procedure consists of several stages, starting with the literature review to build the theoretical and conceptual framework, followed by the collection of empirical data on BOS fund management practices at MTs Izharul Haq Garut. This empirical data was then analyzed contextually to identify patterns and dynamics in the implementation of the BOS policy at the madrasah level.

Instruments, and Data Collection Techniques

The instruments used in this study are qualitative, including document analysis, interviews with key actors involved in BOS fund management, and direct observation of the management practices (Álvarez et al., 2026). The data collection techniques include document analysis to examine policy documents and related guidelines, interviews to gain insights from stakeholders, and observations to directly observe the application of the BOS policy in practice.

Data Analysis Technique

For data analysis, this study follows stages of data reduction, data presentation, and conclusion drawing. Data reduction involves filtering and selecting relevant data, followed by presenting the data systematically to identify patterns and themes, and finally drawing conclusions based on the analyzed data. The analytical framework used refers to the policy implementation theories of Edwards III, Grindle, Mazmanian, and Sabatier, combined with the principles of good governance in Islamic education such as trust, transparency, participation, and justice.

RESULTS AND DISCUSSION

1. BOS Policy from a Historical and Conceptual Perspective

Since its inception, BOS has been designed to achieve three main objectives: a) To ease the burden of education costs for students. b) To ensure the operational continuity of schools. c) To improve the quality of learning and supporting facilities.

BOS funds are allocated to schools and madrasahs based on the number of active students. The government has changed the BOS management mechanism several times from a manual system to a digital system based on the ARKAS (School Activity and Budget Plan Application) application. However, these system changes have not been accompanied by an increase in human resource capacity in the field. According to William Dunn's (2018) public policy theory, effective public policy must have: a. Clear goals (goal clarity), b.Consistent implementation mechanisms (implementation consistency), and c. Strong feedback from field implementers.

The BOS policy often fails to fulfill the latter two aspects because rapid regulatory changes reduce consistency, while the feedback mechanism from madrasahs to the central government is not yet optimal.

2. Public Policy Implementation Theory

1) George C. Edwards III Model (1980)

The success of policy implementation is influenced by four main factors:a. Communication: clarity and consistency of policy messages from makers to implementers, b. Resources: availability of funds, personnel, and supporting facilities, c. Disposition: commitment and integrity of implementers, and d. Bureaucratic Structure: efficiency and clarity of the coordination chain.

2) Grindle Model (1980)

Emphasizes two important aspects: a. Content of policy (substance of policy), b. Context of implementation (socio-political and institutional environment).

Grindle assesses that the implementation of public policy is greatly influenced by interactions between actors and the capacity of local institutions.

3) Mazmanian and Sabatier Model (1983)

Effective policy requires clear objectives, adequate resources, and a supportive political environment. They introduced the concepts of policy clarity, tractability of the problem, and nonstatutory variables (non-legal variables that influence implementation).

4) Dunn's Evaluation Theory (2018)

Dunn measures policy effectiveness based on six dimensions: effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. In the context of BOS, this evaluation is useful for assessing the extent to which funds actually meet educational needs in madrasahs.

5) The Theory of Good Governance in Islamic Education

According to H.A.R. Aditia & Széll, (2025) and Husain et al., (2025), Islamic education management must be based on the principles of trust, transparency, participation, and justice. In the context of BOS, these values are translated into financial accountability, transparency of reports, and community involvement through madrasah committees.
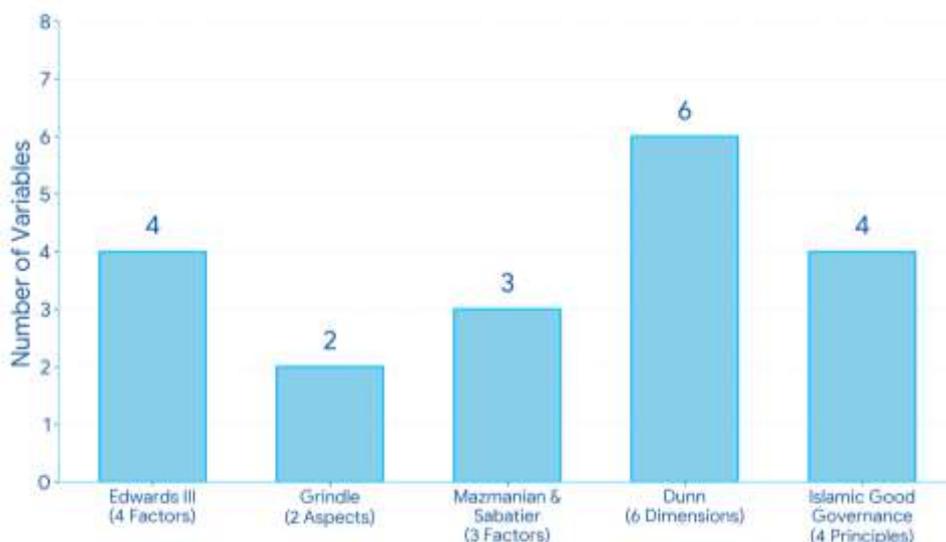

Figure 1. Comparison of public policy theories

3. Analysis of the Implementation of the BOS Policy at MTs Izharul Haq

Policy implementation is the most crucial stage in the public policy cycle. According to Pressman and Wildavsky (1973), many policies fail not because of flawed design, but because of ineffective implementation. In the context of MTs Izharul Haq Garut, the School Operational Assistance (BOS) policy is a national policy that must be translated into the local context of madrasahs with all their resource limitations. Based on George C. Edwards III's (1980) theory of implementation, reinforced by Grindle (1980) and Mazmanian & Sabatier (1983), the analysis of the implementation of the BOS policy at MTs Izharul Haq can be described through the following main dimensions:

1) Policy Communication: Clarity and Consistency of Information

The success of implementation depends heavily on the extent to which the policy is communicated clearly and consistently to the implementers. At MTs Izharul Haq, a major problem that often arises is the delay in disseminating information about BOS technical guidelines. Information about system changes, reporting formats, or disbursement dates is often only received after the policy has come into effect (Wijatmoko et al., 2023). As a result, madrasahs often have to repeatedly revise their activity and budget plans (RKAM). For example, in 2024, the Ministry of Religious Affairs released an update to the ARKAS-based BOS system version 3.0, while madrasahs were only trained two weeks before the reporting period.

Figure 2. Challenges in Policy Implementation

This caused a sharp increase in administrative workload as operators had to adjust the data suddenly. In the perspective of Edwards III's theory, this shows the weakness of the clarity and consistency dimensions in policy communication. A good policy should be accompanied by clear, stable guidelines that are disseminated well in advance so that implementers can adjust accordingly. In addition, horizontal communication between madrasahs in Garut Regency is also still weak. The absence of a coordination forum or working group for BOS management (Pokja BOS) has led to each madrasah interpreting the technical guidelines differently. This situation highlights the importance of establishing inter-institutional communication networks (inter-school policy communication) for more uniform and efficient implementation.

2) Resources: Human Resource Capacity and Supporting Infrastructure

According to Edwards, resources are a vital element of policy implementation (Hamidi et al., 2025). Although BOS funds are the main resource, human resource capacity in madrasahs plays a more important role.

Observations at MTs Izharul Haq show that: a. BOS operators also serve as teachers and administrative staff, b. BOS treasurers have never attended digital-based financial training, c.Infrastructure such as computers and internet connections are still limited.

These conditions cause the process of preparing BOS reports to be inefficient and prone to data entry errors (Isser et al., 2024). When the ARKAS or EMIS BOS online systems

experience disruptions, reporting is delayed, which in turn causes delays in the disbursement of the next phase. From Grindle's (1980) perspective, this problem falls under the context of implementation, namely the limited local capacity to adapt to national policies (Gregersen et al., 2024). The national BOS policy tends to assume that all educational units have equal technological readiness and human resources, when in reality private madrasas such as MTs Izharul Haq are very different.

To overcome these limitations, madrasahs have begun to take local initiatives such as forming small BOS technical teams consisting of young teachers with computer skills and utilizing online spreadsheet applications (Google Sheets) as a backup in case the central BOS system experiences disruptions. This step demonstrates policy adaptation at the local level (local policy innovation), although it is reactive rather than systematic in nature.

3) Implementer Disposition: Commitment, Integrity, and Ethos of Trustworthiness

Disposition factors refer to the attitudes, motivations, and commitment of policy implementers. The principal and BOS treasurer at MTs Izharul Haq demonstrated a high level of commitment to the values of trustworthiness and responsibility. They rejected all forms of report manipulation, even when faced with administrative pressure due to system changes. Islamic values are the main moral foundation for policy implementation in madrasahs. The principles of "trustworthiness," "sincerity," and "responsibility" are used as guidelines in every process of fund utilization. In this case, policy implementation is not only administrative but also spiritual.

However, the high level of individual commitment has not been matched by an institutional support system (Sievi & Pawelec, 2025). When there are changes in regulations or applications, implementers are often overwhelmed because there is no rapid technical training support from the Ministry of Religious Affairs. This shows that the positive disposition of implementers is not enough without a responsive and supportive bureaucratic system.

4) Bureaucratic Structure: Complexity and System Integration

The bureaucratic structure of the BOS policy involves various levels: the Central Ministry of Religious Affairs, Regional Offices, District Ministries of Religious Affairs, and educational units. On paper, this structure appears systematic (Björkenfeldt & Gustafsson, 2023). However, in practice, the lengthy and unsynchronized bureaucratic process between levels often causes overlapping tasks. For example, BOS reports must be submitted to two different systems: EMIS (for madrasah data) and ARKAS BOS (for finance). When one of the systems malfunctions, the data cannot be verified and the next stage of disbursement is delayed.

This shows institutional fragmentation, where each bureaucratic unit has its own work system without effective data integration. In Mazmanian & Sabatier's (1983) theory, this condition is classified as a nonstatutory variable, namely bureaucratic and coordination factors that are not directly regulated by law but have a strong influence on implementation outcomes. Ideally, the BOS policy requires a one-stop system integration between madrasah data, financial reports, and the Ministry of Religious Affairs' audits to be more efficient and accountable.

5) Policy Effectiveness, Efficiency, and Accountability (Dunn, 2018)

If the implementation of BOS at MTs Izharul Haq is analyzed using Dunn's six policy evaluation indicators, the results can be detailed as follows:

Indicator	Findings at MTs Izharul Haq	Theoretical Analysis
Effectiveness	More than 95% of the BOS funds are utilized, but activities are often delayed due to slow disbursement.	Functional effectiveness is achieved, but temporal effectiveness (timeliness) is low.
Efficiency	The administrative process requires significant time and effort.	The low efficiency indicates that the policy is too bureaucratic.
Adequacy	The funds are sufficient for basic needs, but do not cover all educational expenses.	The policy only addresses part of the problem and does not touch on the quality of education.
Equity	All students benefit from BOS without discrimination.	The equity aspect is achieved in accordance with the goal of the redistributive policy.
Responsiveness	The government system is slow to respond to field challenges.	Low responsiveness indicates a weak policy feedback mechanism.
Appropriateness	The values and objectives of the BOS align with the principles of educational justice in Islam.	The policy is ideologically appropriate, but not yet operationally effective.

The table above shows that the BOS policy in this madrasah is quite good in terms of equity and accuracy of value, but weak in terms of efficiency and responsiveness of the system (Noori Goodarzi & Pourmand, 2026). This confirms Dunn's thesis that public policy is often effective normatively, but not efficient in practice due to administrative constraints.

6) Policy Clarity and Consistency (Mazmanian & Sabatier, 1983)

The BOS policy experienced policy drift a shift in policy direction due to frequent technical changes. Although the main objectives remain the same (equity and improvement of education quality), changes in reporting formats, applications, and schedules have caused implementers in the field to lose clarity of direction. At MTs Izharul Haq, every year the madrasah must adjust its Madrasah Activity and Budget Plan (RKAM) due to changes in the categories of fund use. For example, the expenditure item for "library development" in 2022 was combined with "literacy development" in 2023.

Such changes, although small, have a big impact on planning and accountability (Priyanka & Sara, 2025). According to Mazmanian and Sabatier, this indicates weak policy clarity. Without clarity and stability in policy direction, implementers will find it difficult to maintain consistency in implementation from year to year (Børte & Lillejord, 2024). The government needs to implement multi-year policy design, namely policies with a fixed validity period of several years so that implementers have sufficient room for adaptation without being constantly disrupted by annual technical changes.

7) Synergistic and Reflective Analysis

When examined synergistically, the implementation of the BOS policy at MTs Izharul Haq faces four main forms of incompatibility (Bhardwaj et al., 2025): a. Incompatibility between central regulations and local capacity (structural and resource aspects). b. Inconsistency between the speed of policy change and the adaptability of implementers (communication aspect). c. Inconsistency between the administrative burden and the efficiency value of the policy (efficiency aspect). d. Inconsistency between the orientation of the bureaucracy and Islamic ethical values in financial management (moral governance aspect).

However, despite these challenges, the implementation of BOS at MTs Izharul Haq also demonstrates the institution's resilience to continue adapting through local innovation and strong moral commitment (van Gent et al., 2023). This shows that the effectiveness of public policy is not only measured by system performance, but also by the social capital and ethics of implementers in the field.

Thus, the implementation of the BOS policy at MTs Izharul Haq Garut shows a micro portrait of the dynamics of public policy in Indonesia: a policy that looks good on paper but faces bureaucratic complexity, resource constraints, and technical inconsistencies in the field (Said et al., 2024). There needs to be synergy between top-down policy system improvements and bottom-up local capacity building so that the BOS policy can run effectively, efficiently, and fairly in accordance with the spirit of Islamic education.

4. Implications for Governance and Education Quality

Changes to the BOS system have a direct impact on the quality of learning (Adaryani et al., 2025). When disbursements are delayed, madrasahs find it difficult to pay teachers' salaries, purchase stationery, and repair learning facilities. This reduces teacher motivation and student comfort. However, madrasahs have also demonstrated a high degree of adaptability by utilizing simple technologies, such as Excel and Google Sheets, to compile financial reports. From a good governance perspective, the implementation of BOS at MTs Izharul Haq already contains elements of transparency and participation, but it is not yet optimal in terms of efficiency and vertical accountability. The government needs to strengthen digital-based financial administration training and provide a Madrasah BOS helpdesk that is responsive to regulatory changes.

5. Policy Reflection and Analysis

The BOS policy reflects a classic dilemma in public administration: between stability and adaptability. When policies change too often, implementers become confused; but if they are too rigid, policies become irrelevant . Ideally, BOS should be designed as a semi-flexible policy, i.e., stable in structure but adaptive in its technical implementation. In addition, BOS should be equipped with a policy learning mechanism in which the experiences of madrasahs become material for national policy revision. In the context of Islamic education, this participatory approach is in line with the principle of shura (consultation), which places policy implementers as part of the decision-making process.

CONCLUSION

The implementation of the BOS fund policy at MTs Izharul Haq Garut shows that public policy in the field of education cannot be separated from institutional capacity and the readiness of human resources in educational units. Although normatively the BOS policy is designed to ensure the continuity of educational operations, in practice the effectiveness of the policy is highly dependent on regulatory stability, clarity of policy communication, and support for strengthening madrasah administrative capacity. From the perspective of Islamic education governance, the management of BOS funds at MTs Izharul Haq Garut has reflected efforts to internalize the values of trust, transparency, and participation.

However, these values have not been fully actualized optimally due to administrative pressures and changing policy dynamics. This condition indicates the need to reorient the BOS policy so that it not only emphasizes administrative compliance but also supports managerial strengthening and professionalism of madrasah administrators. More broadly, the findings of this study imply that the BOS policy needs to be positioned as a strategic instrument in strengthening Islamic education governance. This requires consistency in national policy, simplification of the reporting system, and a mechanism for ongoing assistance for madrasahs.

Thus, it is hoped that the BOS policy will not only function as a tool for budget distribution, but also as a means of transforming Islamic educational institutions towards more effective, equitable, and sustainable governance.

AUTHOR CONTRIBUTIONS

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.
Author 2: Conceptualization; Data curation; In-vestigation.
Author 3: Data curation; Investigation.
Author 4: Formal analysis; Methodology; Writing - original draft.

CONFLICTS OF INTEREST

The authors declare no conflict of interest.

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