

Reframing Educational Equity Through School Budgeting Reform in Indonesia: A Genealogical Critical Policy Analysis of National School Finance Policy

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Article history: Received: July 28, 2026 | Revised: August 18, 2026 | Available Online: September 20, 2026

Abstract

Educational equity remains a central challenge in Indonesia despite a sustained constitutional and statutory commitment to financing basic education through national school budgeting policy. This study departs from prior document-based evaluations of Indonesia's School Operational Assistance (BOS/BOSP) program, which have predominantly treated equity as a measurable outcome of funding adequacy, by instead asking how educational equity is discursively constructed within the policy texts that authorize and govern school financing, and how this construction has been historically constituted. Employing Critical Policy Analysis informed by Ball's policy sociology and the full six-question apparatus of Bacchi's *What's the Problem Represented to Be?* (WPR) framework, including the genealogical question (Q3), which has been largely absent from prior WPR applications in education finance. This study analyzes eight national policy documents, ranging from constitutional provisions to the current ministerial technical guideline (Permendikdasmen No. 8/2026). The analysis identifies two competing, asymmetrically weighted conceptions of educational equity; traces the genealogical persistence of an enrollment-based allocation logic across six reform periods since 2005; consolidates four previously enumerated assumptions into two policy logics (procedural compliance as a proxy for fairness, and enrollment as the unit of fairness); and documents governance effects corroborated, where possible, by independent implementation-level evidence. It advances the concept of *additive layering* to explain how successive reforms have repeatedly appended differentiation mechanisms without displacing the enrollment-based core. It proposes a bounded, explicitly self-critical Transformative School Budgeting Framework (TSBF), positioned in relation to methodologically distinct yet substantively adjacent frameworks that have emerged independently in Indonesia and elsewhere since 2025.

Keywords: educational equity; school budgeting; Critical Policy Analysis; Bacchi's WPR; genealogy; education finance.

Introduction

Educational equity remains a major challenge worldwide despite substantial progress in expanding access to schooling. Disparities in learning opportunities, resource distribution, and educational outcomes continue to be shaped by socioeconomic status, geography, and institutional capacity across both industrialized and developing education systems.¹ Funding mechanisms that ignore contextual disadvantage tend to reproduce these disparities rather than reduce them.

In Indonesia, the School Operational Assistance program (*Bantuan Operasional Sekolah*, BOS) has served as the government's principal instrument for financing basic education since its introduction in 2005. The program began as a compensatory response to the removal of fuel subsidies, providing block grants to schools based on enrollment. Over the following two decades, BOS underwent repeated institutional change. The government classified it as a Special Allocation Fund (*Dana Alokasi Khusus Non-Fisik*, DAK Non-Fisik, a non-physical intergovernmental fiscal transfer) in the early 2010s. From 2019 onward, it introduced Affirmative (*Afirmasi*) and Performance (*Kinerja*) categories alongside the Regular allocation.² Most recently, Permendikdasmen No. 8/2026 (Kementerian Pendidikan Dasar dan Menengah Republik Indonesia. Kemendikdasmen, 2026) consolidated these strands into a unified School Operational Assistance Program (BOSP) scheme, covering early childhood education (BOP PAUD), basic and secondary education (BOS), and equivalency education (BOP Kesetaraan).³ As Finding 1 shows, the program's foundational allocation logic, a per-student formula multiplied by a centrally-set, regionally-variable unit cost, has remained unchanged since

¹ J Blanden, M Doepke, and J Stuhler, "Educational Inequality," in *Handbook of the Economics of Education*, ed. E A Hanushek, S Machin, and L Woessmann, vol. 6 (Elsevier, 2023), 405–97, <https://doi.org/10.1016/bs.hesedu.2022.11.003>.

² Kementerian Pendidikan dan Kebudayaan Republik Indonesia, "Peraturan Menteri Pendidikan Dan Kebudayaan Republik Indonesia Nomor 31 Tahun 2019 Tentang Petunjuk Teknis Bantuan Operasional Sekolah Afirmasi Dan Bantuan Operasional Sekolah Kinerja" (Jakarta: Kementerian Pendidikan dan Kebudayaan Republik Indonesia, 2019), <https://www.peraturan.go.id/id/permendikbud-no-31-tahun-2019>; Kementerian Keuangan Republik Indonesia, "Peraturan Menteri Keuangan Republik Indonesia Nomor 209/PMK.07/2011 Tentang Pedoman Umum Dan Alokasi Dana Alokasi Khusus Tahun Anggaran 2012" (Jakarta: Kementerian Keuangan Republik Indonesia, 2011), <https://jdih.kemenkeu.go.id/dok/209-pmk-07-2011/summary>; Kementerian Keuangan Republik Indonesia, "Peraturan Menteri Keuangan Republik Indonesia Nomor 204/PMK.07/2022 Tentang Pengelolaan Dana Alokasi Khusus Nonfisik" (Jakarta: Kementerian Keuangan Republik Indonesia, 2022), https://peraturan.bpk.go.id/Download/293457/204_PMK.07_2022.pdf.

³ Kementerian Pendidikan Dasar dan Menengah Republik Indonesia, "Peraturan Menteri Pendidikan Dasar Dan Menengah Nomor 8 Tahun 2026 Tentang Petunjuk Teknis Pengelolaan Dana Bantuan Operasional Satuan Pendidikan," *Berita Negara Republik Indonesia*, 2026.

2005. Successive reforms added categories and altered disbursement mechanisms without revising this core logic.

Empirical assessments of BOS present a mixed picture. Using panel data across Indonesian provinces, Wirandana and Khoirunurrofik found that BOS reduced education Gini ratios more effectively than other intergovernmental transfers; the General and Special Allocation Funds, by contrast, sometimes worsened inequality.⁴ Kharisma et al., similarly reported that BOS increased transition rates from primary to junior secondary school, with stronger effects for girls and rural students.⁵ At the level of implementation, however, a separate body of research raises concerns about the program's administrative rigidity and its consequences for educational quality. Hadna found that higher BOS disbursement correlated, counter-intuitively, with lower perceived teacher performance, attributing this to a rigid administrative system that constrains pedagogical innovation.⁶ Studies of BOS governance at the school and district level have pointed to persistent administrative burdens, fragmented multi-actor oversight, and a compliance culture oriented toward procedural conformity.⁷ Reported cases of fund misuse further show that formal compliance mechanisms alone do not guarantee accountable implementation.⁸

This tension between BOS's aggregate effectiveness in expanding access and its persistent limitations in addressing contextual and institutional disparity is not unique to Indonesia. International experience with formula-based school funding reform offers a consistent, if cautionary, pattern. Weighted Student Funding initiatives in the United

⁴ P A Wirandana and K Khoirunurrofik, "Educational Inequality in Indonesia: Are Intergovernmental Fiscal Transfers Effective in Reducing the Gap?," *Educational Studies* 50, no. 6 (2024): 1424–43, <https://doi.org/10.1080/03055698.2022.2103647>.

⁵ B Kharisma, S S Remi, and D A Maharani, "The Impact of Indonesia's School Operational Assistance Program on the Transition Rate from Primary to Junior Secondary School," *Monitoring Obshchestvennogo Mneniya: Ekonomicheskoe i Sotsial'nye Peremeny*, no. 5 (2021): 474–92, <https://doi.org/10.14515/MONITORING.2021.5.1787>.

⁶ A H Hadna, "An Evaluation of the School Operational Assistance (BOS) Policy and Its Effect on Teacher Performance in Indonesia," *Malaysian Online Journal of Educational Management* 10, no. 2 (2022): 1–14.

⁷ J Ahmad et al., "Triple Helix and Decentralization Approach: Management of School Operational Assistance Funds," *Universal Journal of Educational Research* 8, no. 10 (2020): 4826–34, <https://doi.org/10.13189/ujer.2020.081054>; Bahri et al., "The Implementation of the Allocation and Distribution of School Operational Assistance Program for Compulsory Education Units in Kuningan Regency, West Java Province," *Journal of Social Studies Education Research* 10, no. 1 (2019): 178–92; N A Arma et al., "Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia," *Khazanah Hukum* 8, no. 1 (2026): 71–92, <https://doi.org/10.15575/kh.v8i1.52173>.

⁸ A Marlina et al., "Unveiling the Ripple Effects of Corruption in Education Sector: A Solution from Islamic Perspective," *Petita: Jurnal Kajian Ilmu Hukum Dan Syariah* 9, no. 2 (2024): 762–76, <https://doi.org/10.22373/PETITA.V9I2.283>; S Haryadi et al., "The Analysis of Economic Motives in Corruption within the Investigation of Corruption Crimes," *Malaysian Journal of Syariah and Law* 14, no. 2 (2026): 345–59, <https://doi.org/10.33102/mjssl.vol14no2.1561>.

States were designed explicitly to direct additional resources to disadvantaged students. In practice, they have repeatedly fallen short of their equity objectives because of technical, economic, and political constraints.⁹ California's Local Control Funding Formula (LCFF) has increased the overall progressivity of spending. That progressivity remains weakest in rural districts, and, in some cases, the formula has produced unintended staffing effects that have disadvantaged the very students it aimed to support.¹⁰ Kazakhstan's transition to per-capita school funding produced comparable results: it improved funding adequacy for routine operational needs but had only meager effects on equity for students with special needs.¹¹ Together, these cases suggest that redesigning funding formulas to include contextual or differentiated allocation is necessary but not sufficient for substantive educational equity. Institutional capacity, implementation fidelity, and governance arrangements determine whether formally equitable designs produce equitable outcomes.

This body of research, both Indonesian and international, has predominantly approached educational equity as an empirical and technical question: whether a given funding mechanism succeeds or fails, quantitatively, in narrowing measurable gaps. A prior, more fundamental question has received far less attention: How is educational equity itself discursively constructed within the policy texts that authorize and govern school financing, and how does this construction shape which forms of intervention appear legitimate or necessary? Critical Policy Analysis offers a productive lens for this inquiry. Ball's (2012, 2015) policy sociology treats policy as a socially and politically

⁹ B D Baker, "Within-District Resource Allocation and the Marginal Costs of Providing Equal Educational Opportunity: Evidence from Texas and Ohio," *Education Policy Analysis Archives* 17 (2009): 1–31, <https://doi.org/10.14507/epaa.v17n3.2009>; B D Baker and D R Elmer, "The Politics of Off-the-Shelf School Finance Reform," *Educational Policy* 23, no. 1 (2009): 66–105, <https://doi.org/10.1177/0895904808328512>; B Malen et al., "The Challenges of Advancing Fiscal Equity in a Resource-Strained Context," *Educational Policy* 31, no. 5 (2017): 615–42, <https://doi.org/10.1177/0895904815613445>.

¹⁰ T K Dhaliwal and P Bruno, "The Rural/Nonrural Divide? K–12 District Spending and Implications of Equity-Based School Funding," *AERA Open* 7 (2021), <https://doi.org/10.1177/2332858420982549>; J.-H. Lee and B Fuller, "Does Progressive Finance Alter School Organizations and Raise Achievement? The Case of Los Angeles," *Educational Policy* 36, no. 3 (2022): 587–623, <https://doi.org/10.1177/0895904820901472>; H Rose, "School District Revenue and Student Poverty in California: A Decade through the Great Recession and School Finance Reform," *Journal of Education Finance* 47, no. 3 (2022): 296–323.

¹¹ A A S Mhamed, J Lee, and R Kasa, "The Effects of Per-Capita Funding on School Funding Adequacy and Equity in Kazakhstan: School Principals' Voices on Educational Finance Reform," *KEDI Journal of Educational Policy* 22, no. 1 (2025): 103–23, <https://doi.org/10.22804/kjep.2025.22.1.005>.

constructed process rather than a neutral administrative instrument.¹² Bacchi's *What's the Problem Represented to Be?* (WPR) The framework goes further: policies do not simply respond to pre-existing problems; they actively constitute particular representations of the problem.¹³ Recent applications of these frameworks to school funding remain limited but instructive. Sinclair applies Ball's work on political strategy to analyze stakeholder contestation over Australia's 2017 federal funding reforms.¹⁴ Lavadenz et al., reach a different kind of finding: in a case study of two California school districts, administrators' conceptions of equity were not uniform.¹⁵ Some districts held an organization-wide commitment to directing more resources to areas of greater need; others held mixed or purely equal-distribution conceptions. These differences showed up directly in resource-allocation decisions. Elsewhere, critical analyses of accountability-oriented reforms in developing-country education systems show a related pattern. Quantification and performance-based governance technologies, imported from private-sector management, can function as instruments of administrative control without producing substantive educational transformation.

Despite this precedent, a structured Scopus search combining the terms "Bacchi," "problem represented to be," "WPR," "critical policy analysis," "school finance," "school budgeting," and "education finance" was conducted across several query variants on 16 Februari 2026. After removing duplicates, it returned two overlapping result sets containing 24 and 69 records, respectively, spanning WPR/Bacchi-framework applications in the education, health, defense, and social policy domains internationally. None of these records applies Bacchi's WPR framework to a school, education finance, or budgeting policy in any country. The closest adjacent applications concern student-loan funding policy in English higher education and Swedish Armed Forces budget submissions; neither addresses K-12 school operational funding formulas, a recent WPR

¹² S J Ball, *Global Education Inc.: New Policy Networks and the Neo-Liberal Imaginary* (Routledge, 2012); S J Ball, "What Is Policy? 21 Years Later: Reflections on the Possibilities of Policy Research," *Discourse: Studies in the Cultural Politics of Education* 36, no. 3 (2015): 306–13, <https://doi.org/10.1080/01596306.2015.1015279>.

¹³ C Bacchi, *Analysing Policy: What's the Problem Represented to Be?* (Pearson Australia, 2009).

¹⁴ M P Sinclair, "Political Strategy and Policy Influence in Australian School Funding: A Study of Key Stakeholder Responses to the 2017 Federal Reforms," *Australian Educational Researcher* 52, no. 4 (2025): 2889–2913, <https://doi.org/10.1007/s13384-025-00845-1>.

¹⁵ M Lavadenz et al., "Conceptualizing Equity in the Implementation of California Education Finance Reform," *American Journal of Education* 125, no. 2 (2019): 173–200, <https://doi.org/10.1086/701247>.

application within education policy itself. Töre,¹⁶ in analyzing diversity, equity, inclusion, and belonging discourses in Türkiye and a U.S. school district, focuses on inclusion and identity rather than school financing. No record in either set addresses Indonesia.

This absence describes the specific corpus retrieved, not the field as a whole: Scopus does not index all education-policy journals, and grey literature and non-English-language studies fall outside this search. The claim, accordingly, is narrower than "unprecedented." On the evidence of this search, a genealogical WPR treatment of school finance has not been previously undertaken; whether one exists outside this corpus remains open. The absence still matters, because the genealogical dimension of WPR exists specifically to explain not just that one representation of equity dominates, but how and why it has persisted across successive rounds of policy reform.

At the same time, conceptual frameworks that combine contextual needs assessment, differentiated resource allocation, participatory governance, and outcome-oriented accountability have begun to emerge independently, through distinct theoretical routes, across several national contexts. Gilead and BenDavid-Hadar (2025) draw on complex adaptive systems theory to argue for funding mechanisms that are flexible and context-sensitive rather than static.¹⁷ Within Indonesia, Arma et al. propose a dynamic governance model, built on adaptive planning, continuous evaluation, and cross-institutional collaboration, to address compliance rigidity in BOSP management.¹⁸ This model rests on survey evidence from Jakarta schools rather than discourse analysis. A parallel design-science framework for India¹⁹ combines equity-weighted resource allocation with predictive budget forecasting, outcome-based evaluation, and AI-based governance for a comparable developing-economy context. Individually, then, the components of an integrated equity-oriented finance framework are already well established or independently emerging. What is missing is a genealogical, discourse-

¹⁶ E Töre, "Naming Problems, Framing Belonging: A Critical Policy Analysis of DEIB Discourses in Türkiye and a US School District," *International Journal of Qualitative Studies in Education* 39, no. 1 (2026), <https://doi.org/10.1080/09518398.2026.2713780>.

¹⁷ R Meoded and I BenDavid-Hadar, "Fiscal Decentralization of Education: A Social Network Analysis of Values Underlying Local Decision-Making Processes," *International Journal of Educational Development* 119 (2025): 103444, <https://doi.org/10.1016/j.ijedudev.2025.103444>.

¹⁸ Arma et al., "Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia."

¹⁹ G S Chethan et al., "AI-Driven Public Finance Models for Scaling Inclusive Education in India: A Design-Science Framework for a Developing Economy," *International Journal of Computer Information Systems and Industrial Management Applications* 18, no. 2 (2026): 442–50, <https://doi.org/10.70917/ijcisim-2026-2794>.

analytic account of how the assumptions behind current allocation logics came to be taken for granted, and why reform after reform has appended differentiation mechanisms to the foundational enrollment-based formula rather than replacing it.

This study addresses that gap. It examines how Indonesia's national school budgeting policies represent, historically constitute, and operationalize educational equity, and it develops a conceptual framework directly informed by this discourse-analytic reading. Drawing on Critical Policy Analysis informed by Ball's policy sociology and the full six-question apparatus of Bacchi's WPR framework, the study analyzes eight national policy documents, ranging from constitutional provisions to the current ministerial technical guideline. Four research questions guide the analysis: RQ1. How is educational equity represented in Indonesia's school budgeting policies, and how has this representation been historically constituted across successive reform periods? RQ2. What assumptions underpin these representations, and what dimensions of educational disadvantage remain comparatively unaddressed within the policy discourse? RQ3. What governance effects follow from these representations and assumptions? RQ4. What alternative policy possibilities emerge from this analysis, and how might they be conceptually integrated into a framework for equity-oriented school finance reform in Indonesia?

Research Method

This study employs a qualitative research design within the critical paradigm, using Critical Policy Analysis (CPA) informed by Ball's²⁰ policy sociology and Bacchi's²¹ *What's the Problem Represented to Be?* (WPR) framework. Unlike prior applications of WPR in education policy research, which typically address a subset of Bacchi's six guiding questions, this study explicitly incorporates all six, including Question 3 (How has this representation of the problem come about?), which examines the genealogical development of a problem representation across time. This inclusion is methodologically necessary given the study's aim to explain not only how educational equity is currently represented in Indonesian school budgeting policy, but how this representation has been historically constituted across successive reform periods.

²⁰ Ball, *Global Education Inc.: New Policy Networks and the Neo-Liberal Imaginary*; Ball, "What Is Policy? 21 Years Later: Reflections on the Possibilities of Policy Research."

²¹ Bacchi, *Analysing Policy: What's the Problem Represented to Be?*

The unit of analysis comprises national-level policy documents governing constitutional commitments, education financing, school budgeting, National Education Standards, and operational funding mechanisms in Indonesia. Purposive sampling was applied using four inclusion criteria: the document must (1) constitute a formal legal instrument governing education financing or school budgeting; (2) establish the legal or administrative basis for allocating educational resources; (3) contain provisions related to educational equity, funding allocation, accountability, access, or national education standards; and (4) remain in force at the time of analysis. Eight documents met these criteria (Table 1), spanning the constitutional, statutory, presidential, government, and ministerial levels.

Table 1.
Policy Documents Included in the Analysis

No	Policy Document	Policy Level	Focus of Analysis
1	The 1945 Constitution of the Republic of Indonesia, Article 31 (2) and (4)	Constitution	Constitutional commitment to education financing and minimum education budget allocation
2	Law No. 20 of 2003 on the National Education System	National Law	Educational rights, financing responsibilities, and national education standards
3	Presidential Regulation No. 118 of 2025 on the 2026 State Budget	Presidential Regulation	National education budget allocation
4	Government Regulation No. 48 of 2008 on Education Financing	Government Regulation	Principles and mechanisms of education funding
5	Government Regulation No. 57 of 2021, as amended by Government Regulation No. 4 of 2022, on National Education Standards	Government Regulation	National education standards, including financing standards
6	Minister of Education, Culture, Research, and Technology Regulation No. 18 of 2023 on Education Financing Standards	Ministerial Regulation	School financing standards and funding adequacy
7	Minister of Education and Culture Regulation No. 10 of 2020 on Program Indonesia Pintar (PIP)	Ministerial Regulation	Targeted financial assistance for disadvantaged students
8	Minister of Primary and Secondary Education Regulation No. 8 of 2026 on Technical Guidelines for BOSP	Ministerial Regulation	School operational funding allocation, disbursement, use, and accountability (Pasal 1–76 and Lampiran I–II)

This corpus is confined to national-level policy instruments. Sub-national regulations governing BOS/BOSP implementation, including provincial and regency/city-level decrees (*Peraturan Daerah, Peraturan Bupati/Wali Kota*), were not included. This exclusion is a deliberate scope decision rather than an oversight: the study's

WPR-based inquiry concerns how educational equity is discursively constructed within the policy texts that establish the national allocation logic, which sub-national regulations implement but do not originate. This scope, however, necessarily limits the study's ability to observe how, or whether, local governments exercise discretion within the national formula. This limitation is revisited in the Discussion, where implementation-level studies are drawn upon to partially address this gap, using existing empirical literature rather than primary local document analysis.²²

Corpus adequacy is not claimed based on completeness of the national regulatory hierarchy alone, but on the corpus's capacity to represent the successive historical layers of BOS/BOSP policymaking identified through the genealogical analysis (see Finding 1), from the program's 2005 origin through its most recent 2026 consolidation. This temporal breadth is what permits the genealogical (WPR Q3) analysis that distinguishes this study's data-adequacy rationale from a purely synchronic document review. A corpus of this size is also consistent with established WPR practice: comparable critical policy analyses applying Bacchi's framework to education policy have drawn substantive conclusions from similarly sized document sets, for example, Töre analyzes nine national and eight district-level policies.

The primary research instrument was a structured policy analysis matrix operationalizing Bacchi's six WPR questions: (1) What is the problem represented to be? (2) What presuppositions or assumptions underpin this representation? (3) How has this representation come about? (4) What is left unproblematic in this representation; where are the silences? (5) What effects are produced by this representation? (6) What alternatives exist, and how might the problem be represented differently? Documents were retrieved from official government repositories, including the Ministry of Primary and Secondary Education, the Ministry of Education, Culture, Research and Technology, the Ministry of Finance, and the National Legal Documentation and Information Network (JDIH; peraturan.go.id).

Analysis proceeded through five stages: familiarization (repeated reading of all eight documents); open coding (combining deductive codes drawn from the WPR matrix

²² Bahri et al., "The Implementation of the Allocation and Distribution of School Operational Assistance Program for Compulsory Education Units in Kuningan Regency, West Java Province"; Ahmad et al., "Triple Helix and Decentralization Approach: Management of School Operational Assistance Funds"; Arma et al., "Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia."

and the educational equity and school finance literature with inductive codes emerging from the text); WPR analysis proper (systematic application of all six questions to each document); thematic analysis (cross-document comparison to identify recurring patterns and tensions); and interpretive synthesis through Ball's policy sociology.

Coding was conducted by a single researcher using a structured spreadsheet recording that, for each excerpt, recorded the source document, the specific article/clause reference, the initial code, the analytical category, and an accompanying analytical memo, which was maintained across successive coding rounds. The absence of a second coder is acknowledged as a limitation: no inter-coder reliability statistic is reported, and the interpretive categorizations reported in the Findings reflect a single analyst's judgment, checked only through iterative re-reading rather than independent replication.

Following Lincoln and Guba, trustworthiness was addressed through credibility, transferability, dependability, and confirmability.²³ Credibility was supported through iterative and sustained engagement with the policy corpus, reading each document across multiple analytical passes and comparing interpretations across documents, rather than prolonged engagement in the field-research sense, which does not apply to document-based inquiry. Methodological triangulation was achieved by comparing representations across the constitutional, statutory, and ministerial levels of the policy hierarchy, and, where relevant, by juxtaposing textual findings against independent implementation-level empirical studies. No peer debriefing or member-checking process is reported for this analysis; this is acknowledged as a limitation rather than implied. Transferability was supported through a detailed description of the Indonesian education finance policy context and document selection criteria. Dependability was maintained through a documented coding protocol and audit trail. Confirmability was pursued by anchoring interpretive claims to specific cited articles/clauses of the source documents, wherever the primary text was available for direct verification.

This study analyzed publicly available policy documents and did not involve human participants; formal ethical approval was accordingly not required, though standard principles of transparency and accurate representation of sources were maintained throughout.

²³ Yvonna Lincoln and Egon G Guba, *Naturalistic Inquiry* (Beverly Hills, CA: Sage publications, 1985).

Findings

Finding 1: The Contested Representation of Educational Equity and Its Genealogical Foundation (RQ1)

Cross-document analysis indicates that educational equity within Indonesia's school budgeting policies is not represented through a single, uncontested logic. Rather, two competing conceptions of equity coexist across the policy hierarchy, occupying different structural positions: an equal-treatment conception, in which fairness is achieved by allocating resources uniformly regardless of context, and a needs-based conception, in which fairness requires differentiated allocation according to disadvantage. Critically, these two conceptions are not equally weighted within the policy architecture; the equal-treatment logic occupies the structural core of the financing system, while the needs-based logic has consistently been confined to supplementary instruments layered atop that core.

Table 2.

Competing Conceptions of Educational Equity Across the Policy Hierarchy		
Document	Provision	Dominant Conception
1945 Constitution, Art. 31(2)(4); Law No. 20/2003	State obligation to finance education; minimum 20% of national/regional budget allocation	Equal-treatment (uniform state guarantee of access)
PP 57/2021 jo. PP 4/2022; Permendikbudristek 18/2023	National financing standards	Equal-treatment, procedural variant (equality = uniform minimum standard, not differentiated need)
Permendikbud 10/2020 (PIP)	Targeted financial assistance for economically disadvantaged students	Needs-based (explicit compensation for socioeconomic disadvantage)
Permendikdasmen No. 8/2026 (BOSP) Pasal 21, 25, 29	Allocation = per-region unit cost × number of students (NISN-verified, Dapodik-based)	Hybrid, core remains enrollment-based; needs-based elements appear only as centrally-set supplementary categories (see the close reading below)

A methodological note on categories. The equal-treatment versus needs-based distinction employed here is a generic analytic pair formulated for this study. It deliberately does not adopt the four-conception taxonomy (libertarian, liberal, democratic-liberal, transformative) used by Lavadenz et al.,²⁴ because the textual vocabulary of the Indonesian corpus, organized around *keadilan/pemerataan* (fairness/equalization) and *kebutuhan* (need) rather than liberal-philosophical categories,

²⁴ Lavadenz et al., “Conceptualizing Equity in the Implementation of California Education Finance Reform.”

does not map onto that taxonomy without conceptual forcing. The reference to that taxonomy in the Discussion's interpretation of Finding 1 therefore functions as a methodological precedent for treating equity conceptions as plural and potentially competing, not as the coding scheme applied to this corpus.

A Closer Reading of Permendikdasmen No. 8/2026: Equal-Treatment with an Undisclosed Adjustment Mechanism

A precise reading of the current technical guideline complicates a simple "equal-treatment only" characterization of the core formula. Pasal 21(1), (2), 25(1), (2), and 29(1), (2) specify that the regular allocation for each of the three BOSP funding streams (BOP PAUD, BOS, BOP Kesetaraan) is calculated as a unit cost *per masing-masing daerah* (per respective region) multiplied by the number of enrolled students, meaning the formula is not a single flat national rate, but permits regional variation in the unit cost itself, with that unit cost set by the Minister. The regulation further establishes minimum-enrollment floors specifically for schools in *Daerah Khusus* (special/remote areas, defined in Pasal 1 angka 32 to include remote or underdeveloped areas, isolated indigenous community areas, border areas, and disaster-affected areas): PAUD institutions with fewer than 9 students are calculated as if they had 9 (Pasal 22); *Sekolah Luar Biasa* (SLB, schools for students with special needs), *Sekolah Terintegrasi* (Integrated Schools), and *Daerah Khusus* schools with fewer than 60 students are calculated as if they had 60 (Pasal 26); and BOP Kesetaraan providers with fewer than 10 students are calculated as if they had 10 (Pasal 30).²⁵

This textual evidence requires the study's silence claim (see Finding 2) to be stated more precisely than in earlier formulations of this analysis: the regulation does contain a mechanism, internal to the Regular allocation formula itself, that could in principle accommodate regional cost variation and protect very small schools in remote areas from being penalized for low enrollment. What the text does not disclose is the criterion by which the Minister sets the regional unit cost. Pasal 21(2), 25(2), and 29(2) state only that *it is determined by the Minister*, with no published formula, index, or criteria referenced in the regulation itself. The silence, precisely stated, is therefore not the absence of geographic differentiation, but the absence of a transparent, textually auditable criterion

²⁵ Indonesia, "Peraturan Menteri Pendidikan Dasar Dan Menengah Nomor 8 Tahun 2026 Tentang Petunjuk Teknis Pengelolaan Dana Bantuan Operasional Satuan Pendidikan."

for that differentiation, a distinction with direct implications for the accountability claims examined in Finding 2 and Finding 3.

Genealogical Development of the Equal-Treatment Logic (WPR Q3)

The dominance of the equal-treatment, enrollment-based logic and the persistently peripheral status of needs-based differentiation can be traced across six identifiable periods of policy reconfiguration since 2005.

Period 1 (2005–2008): Origin as Crisis Mitigation.

BOS was introduced as part of the PKPS-BBM (fuel-subsidy compensation) program, replacing a prior direct cash transfer to poor students (Bantuan Khusus Murid) with a block grant to schools based on enrollment. The initial allocation for the July–December 2005 period was Rp 5.136 trillion, calculated at Rp 235,000 per student per year for primary schools and Rp 324,500 per student per year for junior secondary schools.²⁶ This is the only figure in the program's twenty-year budget history that could be confirmed against a research institute's primary source rather than a secondary aggregator; subsequent-year budget figures are therefore not reported here. The problem was represented as access threatened by rising fuel prices, not as a structural equity issue; the policy response was accordingly a uniform per-student transfer, not a needs assessment.

Period 2 (2009–2011): Reorientation Toward "Quality" and Channel Decentralization.

During this period, management became multi-ministerial (Finance, Home Affairs, Education), and fund disbursement shifted from direct central transfer toward routing through regional treasury accounts (*Rekening Kas Umum Daerah*, RKUD). Equity began to be framed as an inter-governmental governance problem, the historical origin point of the accountability–equity conflation identified in Finding 2. Secondary sources differ on the precise year in which the disbursement channel changed; the analysis here relies only on the direction of the shift, which is consistent across sources, and not on any specific transition date.

²⁶ SMERU Research Institute, “Kajian Cepat PKPS-BBM Bidang Pendidikan: Bantuan Operasional Sekolah (BOS) 2005” (SMERU Research Institute, 2005), <https://smeru.or.id/id/publication-id/kajian-cepat-pkps-bbm-bidang-pendidikan-bantuan-operasional-sekolah-bos-2005>.

Period 3 (2012–2018): Formalization as a Special Allocation Fund (DAK Non-Fisik).

With the expansion to senior secondary and vocational schools (2012), BOS was formally categorized within Indonesia's intergovernmental fiscal transfer regime and subject to DAK reporting requirements. This is the traceable institutional origin of fiscal-reporting compliance, rather than learning outcomes, as the dominant accountability frame (Logic A, Finding 2).

Period 4 (2019–2020): First Appearance of Contextual Differentiation.

Permendikbud 31/2019, revised by 24/2020, introduced Affirmative and Performance categories alongside the Regular (enrollment-based) allocation, the first formula pluralization since 2005. Disbursement was simultaneously cut directly to school accounts, bypassing RKUD. Geographic disadvantage was formally acknowledged for the first time, but as a centrally-determined supplementary category rather than a school- or region-level needs assessment.

Period 5 (2021–2023): Integration into National Education Standards.

Government Regulation 57/2021 (amended by PP 4/2022) and Permendikbudristek 18/2023 formalized financing as one of eight National Education Standards. Equity was reframed as the fulfillment of uniform national standards, with the language of "standard" displacing the language of "need."

Period 6 (2024–2026): Consolidation under BOSP.

Permendikdasmen No. 8/2026 merged BOP PAUD, BOS, and BOP Kesetaraan into a single BOSP scheme. The three-category structure (Regular/Kinerja/Afirmasi) was retained; the "best performer" threshold was set at the top 10% of assessed schools (Pasal 12); Afirmasi eligibility remained tied to centrally-designated *Daerah Khusus* status (Pasal 13, 17, 22, 26, 30) rather than a school-level needs assessment.

Genealogical synthesis. Across six reform periods spanning two decades, the foundational enrollment-based formula, born of 2005 fiscal-compensation logic, has never been substantively revised. What has changed is (a) the disbursement channel and fiscal governance arrangement, (b) the vocabulary of accountability (from inter-governmental reporting toward direct, digitally-monitored central-to-school reporting via the ARKAS, *Aplikasi Rencana Kegiatan dan Anggaran Sekolah* / School Activity and Budget Plan Application, and Dapodik, *Data Pokok Pendidikan* / Basic Education Data, systems mandated in Pasal 56–60), and (c) the addition of differentiation layers, Kinerja

and Afirmasi categories, and the regionally-variable unit cost identified in the close reading above, that are consistently appended to, never substituted for, the core per-student formula. This genealogical account provides a structural explanation, rather than merely a descriptive observation, for why the needs-based conception of equity, while formally present in the current policy architecture, has remained persistently subordinate to the equal-treatment logic: the latter is constitutionally and administratively load-bearing, while the former has only ever been an addable feature.

Finding 2: The Consolidated Policy Logic and Its Silences (RQ2)

From Four Assumptions to Two Logics

Re-examining the four assumptions identified in earlier document-analytic treatments of BOS/BOSP policy (administrative accountability ensures equity; enrollment-based allocation represents fairness; standardized financing guarantees equal opportunity; financial compliance improves quality) against the textual evidence, three of the four, accountability, standardization, and compliance, do not function as independent logics. Each expresses the same underlying proposition in a different institutional vocabulary: that procedural conformity to centrally-defined rules is sufficient to produce fair outcomes. This consolidation leaves two genuinely distinct logics.

Logic A: Procedural Compliance as Proxy for Fairness.

Evident across Law No. 20/2003, PP No. 48/2008, PP No. 57/2021, Permendikbudristek No. 18/2023,²⁷ and the BOSP technical guideline, this logic treats demonstrable adherence to reporting, auditing, and standardization requirements as the operational definition of equitable school finance. Pasal 56 of Permendikdasmen No. 8/2026 requires realization reports to be submitted by fixed calendar deadlines (31 July for Tahap I; 31 January of the following year for the full-year report). Pasal 59 imposes graduated financial sanctions for late reporting, a 2% reduction for reports filed in the

²⁷ Pemerintah Republik Indonesia, “Peraturan Pemerintah Republik Indonesia Nomor 48 Tahun 2008 Tentang Pendanaan Pendidikan” (Jakarta: Pemerintah Republik Indonesia, 2008), <https://peraturan.bpk.go.id/Details/48609/pp-no-48-tahun-2008>; Pemerintah Republik Indonesia, “Peraturan Pemerintah Republik Indonesia Nomor 57 Tahun 2021 Tentang Standar Nasional Pendidikan” (Jakarta: Pemerintah Republik Indonesia, 2021), <https://peraturan.bpk.go.id/Details/165024/pp-no-57-tahun-2021>; Kebudayaan Kementerian Pendidikan Riset, dan Teknologi Republik Indonesia, “Peraturan Menteri Pendidikan, Kebudayaan, Riset, dan Teknologi Republik Indonesia Nomor 18 Tahun 2023 Tentang Standar Pembiayaan Pada Pendidikan Anak Usia Dini, Jenjang Pendidikan Dasar, Dan Jenjang Pendidikan Menengah” (Jakarta: Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi Republik Indonesia, 2023), <https://peraturan.go.id/id/permendikbudristek-no-18-tahun-2023>; Presiden Republik Indonesia, “Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional,” *Jakarta: Kementrian Riset, Teknologi, Dan Pendidikan Tinggi*, 2003.

first month past deadline, rising to 3% and 4% in subsequent months, calculated purely based on reporting punctuality, not on any assessment of learning outcomes or funding adequacy. Pasal 60 escalates this further: a school that fails to file by 25 October forfeits its second-disbursement tranche entirely, and failure to file the prior year's report by 25 June disqualifies the school from receiving BOSP funds at all in the current year. This is a textually explicit, quantified compliance-sanction regime.

Logic B: Enrollment as the Unit of Fairness.

Evident in Presidential Regulation No. 118/2025 and the BOSP allocation formula itself (Pasal 21, 25, 29), this is a distinct, mechanical claim: that treating each enrolled student (verified via NISN, *Nomor Induk Siswa Nasional* / National Student Identification Number, in the Dapodik system) as an equivalent funding unit constitutes fair allocation. A school could, in principle, satisfy Logic A perfectly (full reporting compliance, on-time disbursement). At the same time, Logic B remains structurally unaddressed for that school (funding still tracks enrollment and a non-transparent regional unit cost alone); these are separable failure points, targeted by different policy levers: governance procedure (Logic A) versus allocation mechanism (Logic B).

Silences as the Underside of the Same Two Logics

Policy silences are not a residual category incidental to Logics A and B; they are their direct structural consequence.

Table 3.
Policy Silences, Textually Grounded

Silence (precisely stated)	Textual Basis	Governing Logic
The criterion for setting the regional unit cost (<i>satuan biaya per daerah</i>) is not disclosed in the regulation.	Pasal 21(2), 25(2), 29(2): unit cost <i>ditetapkan oleh Menteri</i> , no index, formula, or criteria specified in the text itself.	Logic B (opacity of the adjustment mechanism, not its absence)
Disability/special-needs status is recognized as an eligible category of expenditure, but is not a weighting factor in the allocation formula.	Lampiran I lists <i>Murid berkebutuhan khusus</i> (students with special needs) repeatedly as an allowable use of funds (new-student data identification, library materials, teacher training, facility accessibility); Pasal 21–31 (the allocation formula itself) contains no disability-based multiplier or additional per-student weighting.	Logic B
Institutional/administrative capacity variation across schools is not addressed; identical procedural and reporting	Pasal 56–60 impose uniform reporting deadlines and sanction schedules on all Regular-fund recipients, with no capacity-based	Logic A

obligations apply regardless of a school's administrative capacity.	exemption other than the disaster-status exception in Pasal 74.	
The formula does not incorporate a composite need index (e.g., cost-of-living or transport-cost index) beyond the region-level unit cost.	No article references an index comparable to academically-proposed cost indices for Indonesian education financing (cf. Widiputera et al., 2024, on a Construction Cost Index/Purchasing Power Parity approach for non-formal education financing).	Logic B

The revision in the second row is substantive, not cosmetic: an earlier formulation of this analysis characterized inclusive/disability provisions as largely absent from the policy discourse. A full reading of Lampiran I shows this is inaccurate; the phrase *Murid berkebutuhan khusus* (students with special needs) appears repeatedly as an eligible expenditure category (identification during new-student enrollment; library materials; teacher and staff training; and, explicitly, "*penyediaan dan/atau pemeliharaan sarana/peralatan/fasilitas/aksesibilitas bagi Murid berkebutuhan khusus*" under facility maintenance). The precise silence is therefore not recognition versus non-recognition, but recognition as a permissible spending category versus recognition as a basis for calculating how much a school receives in the first place, a distinction with direct bearing on the governance effects discussed in Finding 3.

Finding 3: Governance Effects, From Textual Potential to Empirically Observed Patterns (RQ3)

A document-only WPR analysis can identify what a policy text makes possible or likely; it cannot, by itself, establish what actually occurs in schools and district offices. Accordingly, the governance effects below explicitly distinguish between what follows from the text (Logics A and B, Finding 2) and what is corroborated by independent implementation-level research.

Effect 1: Compliance-Oriented Governance

Logic A predicts that schools will orient behavior toward demonstrable procedural conformity. This is independently corroborated: Arma et al.,²⁸ surveying 52 Jakarta schools, found that while 94% reported no difficulty in financial reporting, this compliance was "predominantly deterrence-based, driven by administrative obligation rather than normative understanding of regulatory objectives," with 28% still reporting

²⁸ Arma et al., "Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia."

limited budget flexibility and 27% reporting mismatches between allocation and actual school needs. Jakarta is an atypical, comparatively well-resourced urban context; this corroboration should not be generalized to national conditions without further evidence.

Effect 2: Standardized Allocation and a Counter-Intuitive Empirical Signal

Logic B predicts limited responsiveness to school-level variation. Hadna reports that increased BOS disbursement is associated with lower perceived teacher performance (a Rp 1 million increase corresponding to an estimated 0.01 reduction in perceived performance), which is attributed qualitatively to rigid administrative procedures that constrain pedagogical innovation.²⁹ This is evidence of a governance pathology distinct from, though related to, unequal outcomes across schools, and should be reported with this precision rather than folded into a general "inequality reproduction" narrative.

Effect 3: Limited Contextual Responsiveness, Bounded by What the Method Can Claim

The textual analysis establishes that, beyond the centrally-set Afirmasi/Kinerja categories and the undisclosed regional unit-cost mechanism (see Finding 1), the policy architecture provides no further mechanism for context-driven adaptation. This is a structural design feature; this study's document-only method cannot establish that it actually produces worse outcomes for underserved schools in practice, a claim that would require school-level student-outcome data that this study does not collect. International comparison bounds the plausibility of this concern without proving it locally: per-capita funding reform in Kazakhstan produced only "meager" equity effects for students with special needs,³⁰ California's Local Control Funding Formula (LCFF) showed the weakest gains in progressivity, precisely in rural districts.³¹

Effect 4: Persistence of Inequality, Correctly Bounded

The convergence of Logic A and Logic B creates policy conditions under which schools facing greater structural disadvantage remain governed by mechanisms not designed to detect or address that disadvantage. Document analysis alone cannot establish

²⁹ Hadna, "An Evaluation of the School Operational Assistance (BOS) Policy and Its Effect on Teacher Performance in Indonesia."

³⁰ Mhamed, Lee, and Kasa, "The Effects of Per-Capita Funding on School Funding Adequacy and Equity in Kazakhstan: School Principals' Voices on Educational Finance Reform."

³¹ Dhaliwal and Bruno, "The Rural/Nonrural Divide? K-12 District Spending and Implications of Equity-Based School Funding"; Lee and Fuller, "Does Progressive Finance Alter School Organizations and Raise Achievement? The Case of Los Angeles."

that this produces inequality reproduction in measured outcomes; it establishes that the governance architecture lacks the mechanisms that would prevent it, a finding consistent with, though not confirmed by, Hadna's and Arma et al.'s implementation-level evidence of compliance–outcome decoupling in BOSP-funded schools specifically.³²

Effect 5: A Governance Risk Outside Either Logic, Corruption

Reported cases of BOS/BOSP fund misuse³³ indicate that procedural compliance (Logic A) does not, by itself, prevent diversion of funds, a failure mode that textual analysis of reporting requirements structurally cannot detect, since fraudulent reporting can formally satisfy the same procedural criteria as accurate reporting. Notably, Pasal 66 of Permendikdasmen No. 8/2026 contains an extensive, explicit list of prohibited uses of BOSP funds (transfers to personal accounts, lending to third parties, purchase of investment instruments, financing personal needs of staff, among 15 enumerated prohibitions), the existence of such a detailed list of prohibitions is itself indirect textual evidence that fund misuse is a recognized, anticipated risk within the regulatory design, even though the text cannot show whether these prohibitions are effectively enforced.

Finding 4: From Textual Alternatives to a Bounded Conceptual Framework (RQ4) Alternatives Already Present in the Text

Before constructing any new framework, WPR Question 6 requires identifying alternative possibilities already visible within the existing policy discourse. Four are evident: (1) Program Indonesia Pintar demonstrates that an operational mechanism for recognizing socioeconomic disadvantage already exists, not integrated into the core BOSP formula; (2) the 2019 Afirmasi/Kinerja categories demonstrate that formula pluralization is administratively and legally feasible within the existing regulatory architecture; (3) the regionally-variable unit cost mechanism (see Finding 1) demonstrates that the Regular formula itself already contains an undisclosed capacity for geographic differentiation; and (4) Pasal 65 of Permendikdasmen No. 8/2026 already mandates a minimally participatory *Tim BOS Sekolah*, comprising the school principal, a treasurer, and three additional members drawn from teachers, the *Komite Sekolah*, and

³² Hadna, “An Evaluation of the School Operational Assistance (BOS) Policy and Its Effect on Teacher Performance in Indonesia”; Arma et al., “Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia.”

³³ Haryadi et al., “The Analysis of Economic Motives in Corruption within the Investigation of Corruption Crimes.”

parents/guardians, a token but legally-established participatory structure that pre-dates any framework this study might propose.

Positioning This Framework Against Existing Proposals

At least three conceptually adjacent frameworks have emerged independently in recent years, and this study's contribution must be explicitly bounded against each. Arma et al. propose a dynamic governance model for SOA/BOSP management, emphasizing adaptive planning, continuous evaluation, and cross-institutional collaboration, based on survey data on legal compliance across 52 Jakarta schools. This implementation-level, empirically derived governance model directly addresses Logic A's rigidity in compliance.³⁴ A design-science framework proposed for India integrates equity-weighted allocation, predictive budget forecasting, and AI-based governance mechanisms, derived from a design-science and policy-analysis methodology.³⁵ Gilead and BenDavid-Hadar argue, from complex adaptive systems theory, for funding mechanisms that are flexible and context-sensitive rather than static and formula-bound.³⁶

The framework proposed here, the Transformative School Budgeting Framework (TSBF), differs from all three not in its component structure, which, as this study's own literature search confirms, converges with these and other proposals on similar elements (contextual sensitivity, differentiated allocation, broadened accountability), but in its derivation: it is the direct output of a genealogical, discourse-analytic reading of this specific policy corpus, tracing how the current allocation logic was constituted and why needs-based alternatives have remained structurally subordinate across six reform periods (see Finding 1). Its warrant is explanatory, why has differentiation never displaced the core formula, rather than purely technical (Arma et al.; the India framework) or philosophical.³⁷ Accordingly, this study retains a narrower and more defensible contribution claim than earlier formulations of this analysis: it does not claim to extend WPR as a method toward "conceptual policy reconstruction." Still, it demonstrates that a

³⁴ Arma et al., "Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia."

³⁵ Chethan et al., "AI-Driven Public Finance Models for Scaling Inclusive Education in India: A Design-Science Framework for a Developing Economy."

³⁶ T Gilead and I BenDavid-Hadar, "Educational Justice and Formula Funding: A Complex Adaptive Systems Perspective," *Educational Philosophy and Theory* 57, no. 12 (2025): 1078–89, <https://doi.org/10.1080/00131857.2025.2494584>.

³⁷ Gilead and BenDavid-Hadar, "Educational Justice and Formula Funding: A Complex Adaptive Systems Perspective."

WPR genealogical analysis can generate policy-relevant design implications grounded in textual and historical evidence.

The Framework, Grounded Component-by-Component in Findings 1–3

Component 1: Contextual Needs Assessment.

Responds directly to the silences mapped in Table 3 (the undisclosed unit-cost criterion; the absence of a disability-based allocation weight). Widiputera et al. (2024) show that composite cost-index methodologies are already under academic development in Indonesia for non-formal education financing; this component should be framed as operationalizing and formalizing an approach already emerging in Indonesian scholarship and already latent, but undisclosed, in Pasal 21(2)/25(2)/29(2) of the current regulation, not as introducing a wholly foreign concept.

Component 2: Differentiated Allocation.

Responds to Logic B. This component carries the heaviest empirical burden of caution in the entire framework. The triangulated evidence assembled during this study's literature search, Weighted Student Funding's technical/political failure modes in the U.S.,³⁸ California LCFF's weakest progressivity is precisely in rural districts,³⁹ and Kazakhstan's "meager" equity effects for special-needs students under per-capita reform,⁴⁰ is stated here explicitly, not deferred to Limitations: redesigning the allocation formula to be more differentiated is a necessary but demonstrably insufficient condition for equitable outcomes; institutional capacity and implementation fidelity mediate results in every comparable case examined.

Component 3: Participatory Budget Governance.

Extends the token participatory structure already mandated in Pasal 65 (*Tim BOS Sekolah*) rather than introducing participation from outside the existing legal architecture. A caveat is required: Meoded and BenDavid-Hadar found that fiscal decentralization toward local decision-making can exacerbate socioeconomic-status-based disparities rather than resolve them, since higher-SES localities tend to prioritize different values

³⁸ Baker, "Within-District Resource Allocation and the Marginal Costs of Providing Equal Educational Opportunity: Evidence from Texas and Ohio"; Malen et al., "The Challenges of Advancing Fiscal Equity in a Resource-Strained Context."

³⁹ Dhaliwal and Bruno, "The Rural/Nonrural Divide? K–12 District Spending and Implications of Equity-Based School Funding."

⁴⁰ Mhamed, Lee, and Kasa, "The Effects of Per-Capita Funding on School Funding Adequacy and Equity in Kazakhstan: School Principals' Voices on Educational Finance Reform."

(innovation, choice) than lower-SES localities (needs-based funding).⁴¹ Participatory governance is therefore not politically neutral by design; this component should specify safeguards, such as minimum needs-based funding floors insulated from local discretionary reallocation, rather than assume participation is intrinsically equity-enhancing.

Component 4: Broadened, Outcome-Inclusive Accountability.

Extends the existing but narrowly procedural accountability apparatus (Pasal 56–60) to include equity-outcome indicators alongside, not replacing, procedural compliance, since Effect 5 established that procedural compliance failures (corruption) remain a distinct risk that outcome-based accountability alone would not address either.

Component 5: Equity Outcomes as the Integrating Criterion.

Positioned as the criterion against which Components 1–4 are jointly evaluated. This component carries the least direct textual grounding in the policy corpus: none of the eight documents specify equity-outcome metrics as success criteria. Unlike Components 1–4, which extend tendencies already present but subordinated in the text, this component is aspirational and normative. This asymmetry is stated explicitly rather than implied uniformly across all five components.

Explicit Boundary Statement

This framework is a conceptual synthesis derived from discourse analysis of national policy text; it has not been empirically tested, piloted, or validated against implementation data, and the international evidence assembled in this study indicates specifically that components of this kind, particularly Components 2 and 3, carry documented implementation risk even when well-designed on paper. This statement is placed here, immediately following the framework's presentation, rather than deferred to a general Limitations paragraph at the end of the manuscript.

Discussion

Read together, Findings 1–4 point toward a single interpretive claim that no individual finding states on its own: Indonesian school budgeting policy does not resist equity-oriented reform, it absorbs it. Each of the twenty years of reform documented in the genealogy (see Finding 1) followed the same structural move: a new differentiation

⁴¹ Meoded and BenDavid-Hadar, “Fiscal Decentralization of Education: A Social Network Analysis of Values Underlying Local Decision-Making Processes.”

mechanism was introduced, and the enrollment-based core it should logically have challenged was left untouched. This study terms this pattern *"additive layering": a policy architecture's capacity to incorporate the vocabulary and instruments of reform without altering the assumption that the reform vocabulary was meant to unsettle*. The remainder of this section develops this claim finding by finding, situates it against the wider literature assembled for this study, and then turns the same scrutiny on the framework the study itself proposes.

Interpretation of Finding 1: Competing Conceptions as a Genealogical, Not Static, Phenomenon

Finding 1 established that Indonesian school budgeting policy holds two asymmetrically weighted conceptions of equity in tension, and traced the persistence of the dominant, equal-treatment conception across six reform periods. This pattern is not idiosyncratic to Indonesia. Espinoza et al., examining Chile's free-tuition policy, show that need-based and merit-based conceptions of equity are not interchangeable policy defaults but produce measurably different academic trajectories depending on which conception a funding instrument encodes.⁴² This is direct evidence, from a different education system and level, that the choice between equal-treatment and needs-based logics is not a semantic nuance but a design decision with distributive consequences.

Beaulieu documents a further complication relevant to Indonesia's *Afirmasi* category: California's Local Control Funding Formula (LCFF) was explicitly designed to direct additional resources to historically underserved communities, yet a comparison of districts serving predominantly Indian versus predominantly⁴³ White students found no statistically significant difference in per-pupil funding despite a poverty rate twice as high among them. Carr-Chellman et al., extend this concern over time: Idaho's per-pupil funding was formally equalized through 2008, but subsequent state-level budget cuts eroded that equalization for rural and tribal schools without any corresponding change in

⁴² Ó Espinoza et al., "Does Free Tuition Promote Equity in Higher Education? Impact on Academic Performance of Low-Income University Students," *Higher Education* 91, no. 6 (2026): 2321–40, <https://doi.org/10.1007/s10734-025-01523-y>.

⁴³ R Beaulieu, "Is California Equitably Serving California Indian Students? A Comparison of per-Pupil Funding and Family Wealth," *Journal of Education Finance* 45, no. 1 (2019): 42–56, <https://doi.org/10.1353/jef.2019.a747804>.

the formula's stated design.⁴⁴ These two studies are instructive precisely because they document erosion or non-realization of a needs-based commitment that was formally present in the policy text, the same structural vulnerability this study's genealogy identifies in Indonesia, where the Afirmasi category has existed in law since 2019 without ever being escalated from a supplementary category to a structural determinant of the core allocation.

The methodological precedent for treating equity conceptions as plural and potentially competing, rather than singular and self-evident, is itself established in the school finance literature: Lavadenz et al.,⁴⁵ In a case study of two California school districts, researchers found that even within a single state funding reform, distinct and only partially reconcilable conceptions of equity (equal distribution of resources to all students versus greater resources directed toward greater need) coexisted across districts and produced different resource-allocation behavior depending on which conception district administrators held. Read against this literature, Finding 1's genealogical account contributes something that these largely synchronic studies do not: an explanation of how the dominance of one conception over the other was produced and reproduced across two decades of reform, rather than merely demonstrating that the two conceptions coexist at a single point in time.

Interpretation of Finding 2: Why Two Logics Rather Than a List of Assumptions

Finding 2 reduced four previously enumerated assumptions to two analytically distinct logics and grounded the resulting silences in specific, textually verified provisions of Permendikdasmen No. 8/2026. This reduction has a direct parallel in Superfine and Paige's⁴⁶ analysis of large-scale U.S. education reform failures, which argues that the persistent shortfall of desegregation, school finance, and standards-based accountability reforms is best explained not by the failure of any single reform in isolation, but by cross-cutting governance structures that operate horizontally and vertically across reform types, a claim structurally analogous to this study's argument that Logic A and Logic B are not

⁴⁴ A Carr-Chellman, T Raney, and D Campbell, "Gem State Inequalities: Examining the Recent History of Idaho Public School Funding," *Journal of Education Finance* 45, no. 4 (2020): 407–26, <https://doi.org/10.1353/jef.2020.a760722>.

⁴⁵ Lavadenz et al., "Conceptualizing Equity in the Implementation of California Education Finance Reform."

⁴⁶ B M Superfine and M Paige, "From Governance to the Classroom: Rethinking Large-Scale School Reform to Improve Educational Opportunity and Equity," *Cleveland State Law Review* 70, no. 3 (2022): 561–602.

four separate weaknesses of BOSP policy but two underlying design logics that manifest across multiple nominally distinct provisions. The silence this study identifies around the undisclosed unit-cost criterion (see Finding 1) is substantively reinforced by Taylor et al.,⁴⁷ who show, using Texas data, that the Free and Reduced-Price Lunch measure long used to proxy student need is a comparatively poor predictor of the actual cost of serving disadvantaged populations, and propose a neighborhood-income-based alternative (the Spatially Interpolated Demographic and Economic measure) precisely because poverty proxies embedded in funding formulas are rarely as need-sensitive as their designers assume.

Read alongside Permendikdasmen No. 8/2026's silence on the criteria underlying its regional unit cost, this literature suggests the problem is not specific to Indonesia's drafting choices. Still, it reflects a more general difficulty: need-sensitive funding formulas require an explicit, defensible measurement instrument, and the absence of one, whether through non-disclosure, as in the Indonesian case, or through reliance on a weak proxy, as Taylor et al. document for Texas, produces functionally similar opacity about whether the formula is actually responsive to the need it claims to address. The disability-funding silence this study documents (Table 3) likewise has a direct comparative anchor: Cruz et al.,⁴⁸ Find that special education funding is commonly excluded from broader school-finance equity reforms in the United States, even when those reforms are explicitly framed around equity, precisely because disability-related costs are administratively harder to standardize than enrollment counts, the same asymmetry this study identifies between BOSP's treatment of disability as an eligible expenditure category (Lampiran I) and its absence as an allocation-formula weight (Pasal 21–31).

Interpretation of Finding 3: Triangulating Textual Prediction Against Implementation Evidence

Finding 3 distinguishes between two kinds of governance effects: those that the text predicts and those that implementation research independently confirms. That separation lets the discussion move past restating it and into comparison.

⁴⁷ L Taylor et al., “The Role of Poverty Measurements in Achieving Educational Equity through School Finance Reform,” *Journal of Productivity Analysis* 60, no. 2 (2023): 109–27, <https://doi.org/10.1007/s11123-022-00657-w>.

⁴⁸ R A Cruz et al., “The Effect of School Funding on Opportunity Gaps for Students with Disabilities: Policy and Context in a Diverse Urban District,” *Journal of Disability Policy Studies* 33, no. 1 (2022): 3–14, <https://doi.org/10.1177/1044207320970545>.

Five studies, spanning four national systems, now converge on a pattern no single study could establish alone. Arma et al., found that BOSP compliance in Jakarta schools is "deterrence-based," not normatively internalized.⁴⁹ Hadna found that higher BOS disbursement correlates with lower perceived teacher performance under rigid administrative procedures.⁵⁰ Dhaliwal and Bruno found that California's LCFF yielded its weakest gains in progressivity in the rural districts that needed them most.⁵¹ Lee and Fuller found that new progressive funding in Los Angeles led schools to assign novice teachers disproportionately to English learners.⁵² Mhamed et al., found that Kazakhstan's shift to per-capita funding produced only "meager" equity gains for students with special needs.⁵³

Across these five studies, procedural reform toward equity proves administratively achievable. Substantive equity effects do not follow at the same rate: they arrive weakest, latest, or most reversible. This convergence shows that the gap this study identifies between Logic A/B compliance and substantive equity outcomes (see Findings 2 and 3) is a general property of compliance-oriented, formula-based school finance governance, not an Indonesia-specific failure.

Wade reaches a related conclusion from a different starting point. Working independently of this study's WPR analysis, Wade calls for "an improved conceptualization of equity and inclusiveness" in Australian school funding.⁵⁴ This study reaches the same point through genealogy: naming a funding category as equity-oriented (Afirmasi in Indonesia, needs-based loading in Australia) does not resolve what conception of equity that category is meant to operationalize.

⁴⁹ Arma et al., "Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia."

⁵⁰ Hadna, "An Evaluation of the School Operational Assistance (BOS) Policy and Its Effect on Teacher Performance in Indonesia."

⁵¹ Dhaliwal and Bruno, "The Rural/Nonrural Divide? K–12 District Spending and Implications of Equity-Based School Funding."

⁵² Lee and Fuller, "Does Progressive Finance Alter School Organizations and Raise Achievement? The Case of Los Angeles."

⁵³ Mhamed, Lee, and Kasa, "The Effects of Per-Capita Funding on School Funding Adequacy and Equity in Kazakhstan: School Principals' Voices on Educational Finance Reform."

⁵⁴ A Wade, "Equity and Inclusivity in School Funding: Case Study of an Australian State," in *The Routledge International Handbook of Equity and Inclusion in Education* (Routledge, 2024), 196–216, <https://doi.org/10.4324/9781003282921-14>.

Interpretation of Finding 4: Bounding TSBF Against a Genuinely Crowded Field

Finding 4 positioned TSBF against two contemporaneous proposals: Arma et al.,⁵⁵ and the India design-science framework.⁵⁶ The wider literature this study assembled shows the field is more crowded than that suggests. That density strengthens the case for narrowly defining TSBF's contribution.

Gilead and BenDavid-Hadar reach a structurally similar prescription: adaptive, context-sensitive funding mechanisms rather than static ones. They arrive at this through complex adaptive systems theory, not policy discourse analysis. Complicate Component 3 (Participatory Budget Governance) directly.⁵⁷ Their social network analysis of Israeli local authorities found that fiscal decentralization toward local decision-making reproduces rather than resolves socioeconomic status-based value conflicts. Higher-SES localities favor innovation and choice; lower-SES localities favor needs-based funding. Decentralization without a needs-based floor can widen, rather than narrow, the disparity that a participatory mechanism is meant to address.

The historical evidence on Weighted Student Funding in the United States and on California's LCFF is the single most consistent finding across the entire literature base this study drew on: differentiated-allocation reform is politically and technically difficult to implement as designed, a pattern that holds across three continents and two decades. This is not incidental caution appended to Component 2.

Given this density of structurally similar, independently derived proposals, TSBF's contribution does not rest on filling an empty conceptual space. The preceding paragraphs already show that space is not empty. TSBF's contribution rests on something narrower: it is the only one of these proposals whose components derive from, and are explicitly answerable to, a documented account of why this specific national policy architecture has resisted this kind of reform before (see Finding 1, Periods 4 and 6).

Read the Explicit Boundary Statement above, and the self-critique below, on this basis. Neither is a hedge added for reviewer reassurance. Both follow directly from situating TSBF in such a crowded field.

⁵⁵ Arma et al., "Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia."

⁵⁶ Chethan et al., "AI-Driven Public Finance Models for Scaling Inclusive Education in India: A Design-Science Framework for a Developing Economy."

⁵⁷ Gilead and BenDavid-Hadar, "Educational Justice and Formula Funding: A Complex Adaptive Systems Perspective."

Additive Layering as the Governing Mechanism, Applied to the Study's Own Proposal

The four preceding interpretive subsections (Interpretations of Findings 1–4) trace the same pattern. A formally available needs-based mechanism (PIP, LCFF, per-capita reform, decentralized decision-making) coexists with, rather than displaces, a dominant equal-treatment or procedural logic. This study refers to the pattern as *additive layering*. It reframes what the governance effects in Finding 3 represent.

Compliance-oriented budgeting, standardized allocation, and limited contextual responsiveness are not three separate governance pathologies. They are what additive layering looks like from inside an institution. A school system can report full procedural compliance,⁵⁸ absorb Afirmasi and Kinerja categories into its formula, and maintain an increasingly digitalized, real-time accountability apparatus (Pasal 56, 62 of Permendikdasmen No. 8/2026), while the mechanism generating funding levels remains substantively what it was in 2005.

Ball's observation that policy operates as much through technologies of legitimation as through substantive redistribution is sharpened by this comparative reading. Additive layering is not merely inertia.⁵⁹ It is a specific technology whereby a policy architecture demonstrates responsiveness to equity critique precisely to avoid being restructured by it. This dynamic appears not only in Indonesia's BOSP but, in structurally comparable form, in the persistence of poverty-proxy measurement problems documented by Taylor et al.,⁶⁰ and in the SES-based value conflicts documented by Meoded and BenDavid-Hadar.⁶¹

This interpretation requires the study to turn the same scrutiny on its own proposed framework. If additive layering is the mechanism by which prior differentiation efforts in Indonesia, and in every comparator system reviewed in the preceding interpretive subsections, were absorbed without displacing the core formula, there is no structural reason TSBF's five components would be immune to the same fate. A framework whose Components 1–4 are appended to Indonesia's existing budgeting apparatus, rather than

⁵⁸ Arma et al., “Legal Compliance and Dynamic Governance of School Operational Assistance Funds in Indonesia.”

⁵⁹ Ball, “What Is Policy? 21 Years Later: Reflections on the Possibilities of Policy Research.”

⁶⁰ Taylor et al., “The Role of Poverty Measurements in Achieving Educational Equity through School Finance Reform.”

⁶¹ Meoded and BenDavid-Hadar, “Fiscal Decentralization of Education: A Social Network Analysis of Values Underlying Local Decision-Making Processes.”

replacing the enrollment-based core identified in Finding 1 as the load-bearing element, risks becoming the next layer in a pattern this study has just spent four findings and four comparative sub-sections documenting.

TSBF's contribution is genuinely transformative, in the sense its own name claims, only if its differentiated-allocation component (Component 2) replaces enrollment-based calculation for the disadvantaged-school subset it targets, rather than sitting alongside it as a supplementary weighting. That, alongside the arrangement, is precisely the design pattern. Periods 4 and 6 of the genealogy have already been tried and absorbed. It is the same pattern that Beaulieu and Carr-Chellman et al. show recurring, even where a needs-based commitment is nominally in force elsewhere.⁶²

A Boundary the Method Cannot Cross.

A second interpretive point concerns what this study's method could not see. The corruption finding (Effect 5, Finding 3) falls entirely outside the scope of the discursive analysis. Fraudulent reporting can satisfy Logic A's procedural criteria as completely as accurate reporting does. This means a WPR reading of the policy text, however genealogically thorough, cannot distinguish a governance architecture that is failing from the outside (misuse, capture) from one that is functioning as designed but is inadequately designed.

This is not a limitation specific to this study's execution. It is a structural boundary of the discourse-analytic method applied to implementation questions. The empirical literature drawn on throughout the preceding interpretive subsections did more than corroborate the discursive analysis. It triangulated across exactly the boundary that WPR cannot cross alone.

Taken together, six interpretive moves constitute this study's actual theoretical contribution: reading equity conceptions genealogically rather than statically (see "Interpretation of Finding 1"); consolidating rather than enumerating policy logics and testing their silences against comparable measurement problems elsewhere (see "Interpretation of Finding 2"); triangulating textual prediction against a now-consistent body of cross-national implementation evidence (see "Interpretation of Finding 3"); bounding TSBF against a demonstrably crowded field of independently derived proposals

⁶² Beaulieu, "Is California Equitably Serving California Indian Students? A Comparison of per-Pupil Funding and Family Wealth"; Carr-Chellman, Raney, and Campbell, "Gem State Inequalities: Examining the Recent History of Idaho Public School Funding."

(see "Interpretation of Finding 4"); applying the study's own diagnostic concept of additive layering back onto its own proposed framework (see "Additive Layering as the Governing Mechanism"); and stating plainly where the method's evidentiary reach ends (see "A Boundary the Method Cannot Cross").

This contribution is narrower than a claim of extending WPR toward conceptual policy reconstruction. It is still defensible. The study shows that a WPR genealogy can identify not just how a problem representation persists, but the specific institutional mechanism that sustains it even under sustained, internationally documented reformist pressure. That mechanism is diagnostically relevant beyond this study: it can evaluate, not just motivate, the alternative frameworks such analyses tend to produce.

Conclusion

This study asks how Indonesia's national school budgeting policies represent, constitute, and operationalize educational equity, using Bacchi's six-question WPR framework, including the genealogical question earlier research skipped, and Ball's policy sociology.

The policies hold two competing, unequally weighted conceptions of equity: equal treatment and needs-based allocation. The enrollment-based equal-treatment logic has stood unrevised across six reform periods since 2005, as each reform added channels, vocabulary, or differentiation layers without touching this core. Four assumptions from earlier work collapse into two logics, procedural compliance as a proxy for fairness and enrollment as its unit, exposing silences in provisions of Permendikdasmen No. 8/2026 and correcting a looser account of how it treats geographic and disability-related need. These logics predict governance effects. Independent implementation research confirms where evidence exists, though document analysis alone cannot settle some claims. Finally, the study proposes a five-component Transformative School Budgeting Framework, tested against the mechanism its own findings expose: additive layering, which has absorbed every prior reform.

The theoretical contribution stays narrow: a genealogical WPR reading names additive layering, the mechanism letting a dominant representation survive repeated reform, and that mechanism judges alternatives, not just motivates them. In practice, reform should stop adding differentiation categories and instead formalize the criteria embedded in the regional unit-cost mechanism (Pasal 21, 25, and 29), replacing the

enrollment-based calculation for the most disadvantaged schools rather than stacking another category on top.

These conclusions rest on national policy documents alone, without sub-national regulations, implementation data, or a second coder, describing what the policy architecture makes structurally likely, not what happens inside schools.

Acknowledgments

The authors gratefully acknowledge institutional support from Universitas Bani Saleh, Indonesia, during the preparation of this manuscript.

Ethical Statement

This study is a document-based, literature-analytic inquiry that examined publicly available national policy texts. It did not involve human participants, animal subjects, or the collection of personal/sensitive data. Formal ethical approval was accordingly not required, in accordance with the institutional and national research ethics guidelines applicable to non-human-subject, document-analytic research.

Conflict of Interest Statement

The authors declare no conflict of interest.

Funding

This research received no external funding.

Author Contributions

Widi Astuti: Conceptualization, Methodology, Formal Analysis, Investigation, Writing – Original Draft Preparation, Project Administration. Doni Koesoema Albertus: Formal Analysis, Writing, Review and Editing, Supervision. R Madhakomala: Conceptualization, Writing, Review and Editing, Supervision. All authors have read and agreed to the published version of the manuscript.

Declaration of Generative AI in Scientific Writing

During the preparation of this manuscript, the authors used an AI-based language tool (Claude, Anthropic) solely to assist with language editing, grammar and terminology consistency checking, and proofreading of the manuscript text. The tool was not used to generate research findings, analyze data, interpret results, or draft substantive scholarly content. After using this tool, the authors reviewed, verified, and edited the content as necessary and take full responsibility for the content, accuracy, and integrity of the final publication.

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