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The Implementation Gap in Education Policy and School Participation: A Case Study of Sanggau Regency

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ABSTRACT

This study examines how gaps between national education policy design and local implementation relate to school participation in Sanggau Regency, West Kalimantan, Indonesia. It focuses on three connected dimensions: the implementation of education regulations, the governance of School Operational Assistance (BOS) funds, and the geographical and institutional conditions affecting access to education in a border region. The study aims to identify the principal mechanisms through which policy and resource-allocation arrangements may fail to address local educational needs and to formulate context-sensitive recommendations for improving equitable participation. Using a descriptive qualitative design based on library research, the study analyzes policy and regulatory documents, official statistical publications, government reports, and relevant empirical studies. The materials are examined through content analysis and thematic synthesis, with findings cross-checked across documentary sources. According to the secondary data cited in the manuscript, Sanggau has the highest estimated proportion of out-of-school children aged 7–17 in West Kalimantan (11.98%) and the lowest secondary-school participation rate (52.88%). The analysis identifies interacting barriers: a per-student BOS allocation formula that may constrain small schools, reported damage to school facilities in border areas, uneven teacher distribution and qualifications, long travel distances, and limited digital infrastructure. These findings suggest that formal policy commitments alone are insufficient when funding rules and implementation arrangements do not account for the costs of delivering services in geographically isolated communities. The study contributes a context-specific account linking education-policy implementation, school-finance governance, and school participation within one border-region case. It recommends reviewing financing arrangements for small and remote schools, strengthening transparent and participatory budget oversight, improving teacher deployment and support, and coordinating infrastructure and access interventions. Because the study relies on secondary sources, the reported statistics and causal interpretations should be validated against their original datasets and official records before policy decisions are made.

Keywords: education policy, school participation, out-of-school children, BOS funds, Sanggau Regency

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INTRODUCTION

Education is a key pillar of sustainable national development and a fundamental instrument for improving the quality of human resources (Anisah, 2025). Normatively, Law No. 20 of 2003 on the National Education System stipulates that education is a conscious and planned effort to create a learning environment that enables students to develop their potential optimally (Pratama, et al., 2026). The state has a constitutional responsibility to ensure the availability of high-quality, fair, and equitable educational services for all citizens without exception (Hapsari, et al., 2026). Quality education serves not only as a means of transferring academic knowledge but also as a major driver of national competitiveness and social welfare (Mujiarti, et al., 2024). Therefore, guaranteeing equal educational rights is a key indicator of a region's development success.

The Indonesian government has formulated various regulations and education policy reforms to expand access and improve the quality of learning services throughout the country (Anisah, 2025). The introduction of the Merdeka Curriculum and the expansion of the compulsory education program from 9 to 13 years are intended to create an education system that is more flexible, adaptive, and responsive to changing times (Hapsari et al., 2026). Historically, curriculum changes in Indonesia have consistently aimed to improve national education standards to meet the competency demands of the 21st century (Fahmi, et al., 2026). The government also allocates at least 20% of the State Budget (APBN) and regional budgets (APBD) to education to support school facilities and operational needs. These strategic measures are intended to ensure that every educational institution has sufficient capacity to deliver effective learning.

Although the national policy framework has been developed with a comprehensive philosophical direction, practical realities reveal a significant gap between policy design and implementation outcomes (Anisah, 2025). This implementation gap is reflected in persistent disparities in the quality of educational services across regions, particularly between developed urban areas and regions with limited resources (Pakartiar & Murniarti, 2026). Structural obstacles, including limited local institutional capacity, misalignment between central and regional regulations, and weak inter-agency coordination, are major barriers to policy effectiveness (Pakartiar & Murniarti, 2026). Consequently, the ideal goals of education reform have not been evenly incorporated into grassroots educational institutions (Fahmi et al., 2026). This distortion means that the right to education remains inadequately fulfilled for some students in isolated areas.

In the regional context, West Kalimantan Province is one of the areas facing multidimensional educational challenges (Usman et al., 2026). Statistical data show that the mean years of schooling in West Kalimantan in 2024 reached only 7.78 years, far below the expected years of schooling of 12.68 years and the 12-year compulsory education target (Usman et al., 2026). In addition, the secondary-school participation rate in West Kalimantan declined from 69.38% in 2021 to 68.72% in 2022 (Mujiarti et al., 2024). Educational participation disparities among regencies and municipalities in the

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province are substantial: the proportion of children aged 16–18 who attend school ranges from 52.88% to 80.29%. This inequality indicates that equitable access to education has not yet been achieved in West Kalimantan.

Sanggau Regency has the most concerning school participation conditions in West Kalimantan Province (Usman et al., 2026). Statistical estimates indicate that Sanggau has the highest percentage of out-of-school children (ATS) aged 7–17 in West Kalimantan, reaching 11.98% (Usman et al., 2026). This high rate places Sanggau in a critical position compared with other regions, such as Kubu Raya Regency, where the ATS rate is only 5.63%. Furthermore, Sanggau's school participation rate for the secondary-school-age group is the lowest, at 52.88% (Usman et al., 2026). These empirical conditions indicate that out-of-school children and school dropout in Sanggau Regency require urgent academic attention and policy intervention.

Educational service disparities in Sanggau Regency are exacerbated by its geographical position bordering Malaysia, particularly in Entikong District (Sinaga, et al., 2025). Schools in the Entikong border area face serious barriers due to inadequate physical infrastructure, with 60% of school buildings reported to be damaged, including unfit classrooms and poor sanitation (Sinaga, et al., 2025). The distribution of educational institutions is also highly uneven. To serve school-age children spread across numerous villages, Entikong District has only one senior high school and one vocational high school, compared with 18 elementary schools and six junior high schools (Sinaga, et al., 2025). More than 40% of teachers in this area report lacking adequate teaching aids and learning media. The isolation of educational facilities widens the gap in access to basic services for border communities (Aina, 2024; Lintang & Pambudi, 2025).

Beyond physical building conditions, the quality and availability of teachers are crucial factors contributing to the education service crisis in remote areas of Sanggau Regency (Sinaga, et al., 2025). Field data indicate that approximately 35% of teachers working in border areas do not have an appropriate educational background, while more than 50% have not attended professional training in the past five years (Sinaga, et al., 2025). At the national level and in 3T regions, the teacher–student ratio can reach 1:40, increasing teachers' pedagogical workload (Fahmi et al., 2026). Limited special incentives and inadequate supporting facilities make many qualified teachers reluctant to work in the interior areas of Sanggau (Sinaga et al., 2025). This lack of teacher preparedness directly affects the quality of teaching and learning.

Physical accessibility and travel distance to schools are also major obstacles to school participation among children in Sanggau Regency (Usman et al., 2026). Many students in rural and border areas must travel for more than two hours to reach the nearest educational institution because public transportation is limited and roads are damaged (Sinaga et al., 2025). These difficult geographical conditions contribute to a student absenteeism rate of 15% and may even lead children to leave school (Sinaga et al., 2025). Statistical correlation analysis shows that the farther secondary schools are from residential areas, the higher the proportion of children who do not attend school. These spatial and geographical barriers perpetuate inequitable access.

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The digitalization of education has also created a new problem by widening the digital divide among educational institutions in Sanggau Regency (Fahmi et al., 2026). Many remote schools in Sanggau lack adequate computer facilities and stable internet connections. In general, school internet coverage in outermost areas remains below 50%, making technology-based learning and the use of Merdeka Curriculum digital teaching modules difficult (Fahmi et al., 2026). Teachers are consequently forced to return to conventional teaching methods based on limited printed textbooks. This technological inequality leaves students in Sanggau behind their urban counterparts in digital literacy and 21st-century skills (Anisah, 2025).

Budget governance and school financing management are closely linked to accountability in the implementation of educational programs at the regional level (Kramer & Wibowo, 2024). In Sanggau Regency, small elementary schools, which are prevalent in the interior, face complex challenges in managing School Operational Assistance (BOS) funds as their main source of operating income (Kramer & Wibowo, 2024). Because BOS allocations are calculated based on student numbers, small schools receive very limited funding, making it difficult to finance quality-improvement programs and facility maintenance (Kramer & Wibowo, 2024). Principals play a dominant role in budget planning and reporting; without strong managerial capacity, this may lead to inefficiency and governance irregularities.

Education budget governance at the regional level is not only a matter of limited allocations but also of how effectively funds are used to improve service quality (Anisah, 2025). Document analysis indicates that education budgets in various regions are often absorbed by bureaucratic administrative needs and short-term activities rather than directly strengthening teacher capacity and providing learning facilities (Anisah, 2025). Weak data-based monitoring and evaluation systems make potential irregularities in budget implementation difficult to detect early (Anisah, 2025). Misalignment between regional budget planning and schools' actual needs ultimately widens disparities in the quality of educational services in Sanggau Regency.

Despite the limitations of formal governance, local community initiatives and innovations have emerged in Sanggau Regency to reach children who are isolated from educational services (Guru Sanggau Dorong Pendidikan Inklusif, 2026). One concrete example is the establishment of Rumah Karya Ilmiah Sanggau by Wiwin Asriningrum, a teacher at SMPN 1 Sanggau, who promotes community-based inclusive education. This non-formal initiative enables students from diverse social and geographical backgrounds to develop research, literacy, and innovation skills. A non-formal approach grounded in local wisdom has proved to be a practical response to gaps not addressed by the government's conventional education system. This community partnership demonstrates the importance of community-led collaboration in promoting equitable access to learning in Sanggau.

The cumulative effects of the education policy implementation gap and low school participation in Sanggau Regency have resulted in stagnation in human resource quality (Pakartiar & Murniarti, 2026). High rates of children being out of school or dropping out deprive young people of opportunities to develop the cognitive abilities and productive skills needed in the labor market (Sinaga et al., 2025). An unfavorable

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school environment and inadequate facilities can reduce learning motivation and contribute to students' cognitive difficulties (Fahmi et al., 2026). At the macro level, these conditions hinder the Sanggau Regency Government's efforts to achieve its vision of advanced, equitable, and competitive regional development (Dataset Satu Data Sanggau, 2026). Without integrated corrective interventions, educational inequality will continue to threaten sustainable regional development.

Studies on education policy and school participation have been conducted by several researchers over the past five years. (Usman et al., 2026) One study estimated the number of out-of-school children in West Kalimantan using the Small Area Estimation Hierarchical Bayes method and identified Sanggau as the regency with the highest ATS percentage (Mujiarti et al., 2024). Another analyzed spatial factors affecting school participation rates in West Kalimantan using Geographically Weighted Regression (Kramer & Wibowo, 2024). A further study examined BOS fund management in small elementary schools in Sanggau Regency using a qualitative phenomenological approach (Sinaga et al., 2025). Other research explored infrastructure and educational accessibility challenges in the Entikong border area of Sanggau Regency. (Fahmi et al., 2026) Meanwhile, another study analyzed gaps in the implementation of the Merdeka Curriculum and disparities in service quality in Indonesia's 3T regions.

Although previous studies have made valuable contributions, a specific research gap remains. Quantitative studies (Usman et al., 2026) have (Mujiarti et al., 2024) focused on macro-level statistical modeling without examining micro-level social causal mechanisms in the field. One study (Kramer & Wibowo, 2024) focuses specifically on BOS fund governance in small elementary schools, while (Sinaga et al., 2025) another examines the Entikong border area in general qualitative terms. No study has comprehensively integrated an analysis of education policy implementation gaps—including regulatory design, program governance, and budget accountability—with school participation, including out-of-school children and school dropout, in Sanggau Regency. This study therefore seeks to address that gap. Recent work on education-budgeting systems also highlights the need for allocation rules that can adapt to differences in school size and local needs (Sumiyana & Effendi, 2024).

Based on the problem background, empirical phenomena, and research gap outlined above, this study formulates the following specific and operational research questions (Anisah, 2025):

1. What is the relevance of, and what gaps exist between, the design of national education policy and the implementation of educational services in Sanggau Regency?
2. How do government program governance and budget management (BOS funds) affect implementation accountability and the potential for irregularities in educational services at elementary and secondary schools in Sanggau Regency?
3. What adaptive policy strategies and recommendations can address the implementation gap and improve school participation in Sanggau Regency?

The main objective of this study is to analyze comprehensively and in depth the implementation gap in education policy and its impact on school participation in Sanggau Regency (Anisah, 2025). Specifically, the study aims to:

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1. Analyze the alignment between the design of national education policy regulations and the operational realities of school services in Sanggau Regency.
2. Evaluate budget governance and accountability in the use of School Operational Assistance (BOS) funds to prevent irregularities and support learning quality in Sanggau Regency.
3. Formulate contextual and adaptive policy recommendations to strengthen education governance and promote equitable school participation in Sanggau Regency.

METHODS

This study employs a descriptive qualitative approach based on library research, focusing on Sanggau Regency, West Kalimantan Province, within the territory of the Republic of Indonesia (Anisah, 2025; Sinaga et al., 2025). The descriptive qualitative approach was selected to develop an in-depth and comprehensive understanding of the processes, dynamics, and gaps between national education policy provisions and the operational realities of local services (Anisah, 2025). Sanggau Regency was selected as the case-study location because it is within the sovereignty of the Republic of Indonesia and has strategic characteristics as a border region experiencing a school participation crisis (Sinaga et al., 2025; Usman et al., 2026). According to (Sari et al., 2026), library research enables researchers to critically explore issues by examining regulatory texts, public documents, and empirical studies without direct intervention in the field.

All data used in this study are secondary data collected through documentary analysis of scientific literature and official government documents (Anisah, 2025). In accordance with the principles of library research, secondary data were obtained from laws and regulations, ministerial regulations, technical implementation guidelines, and reputable scientific journal articles relevant to education policy and school participation (Anisah, 2025; Sari et al., 2026). Supporting quantitative secondary data were also collected from official government publications, including reports from Statistics Indonesia (BPS), Susenas data, Podes data, and the Satu Data Sanggau Dataset (Dataset Satu Data Sanggau, 2026; Usman et al., 2026). Data collection was conducted systematically and transparently, emphasizing currency and substantive relevance.

Data were analyzed using the interactive qualitative analysis model developed by (Miles et al., 2020), which comprises three continuous stages. The first stage is data reduction, in which policy texts, BOS budget regulations, and school participation data are selected, simplified, and classified according to the research questions (Miles et al., 2020). The second stage is data display, conducted through structured narrative descriptions and comparative matrices to map the relationship between policy governance and the number of out-of-school children in Sanggau (Anisah, 2025; Miles et al., 2020). The third stage is conclusion drawing and verification, in which the researcher formulates objective and valid scientific findings (Kramer & Wibowo, 2024; Miles et al., 2020).

The trustworthiness and validity of the qualitative data were assessed through source triangulation focused on the analysis of literature and documents (Anisah, 2025;

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Kramer & Wibowo, 2024). Source triangulation involved cross-checking, comparing, and verifying information from ministerial regulatory documents, BPS statistical reports, and findings from previous empirical studies to minimize interpretive bias (Anisah, 2025). The quantitative indicators for out-of-school children in Sanggau Regency were compared with content analyses of regulations on small elementary school governance and studies of conditions in the Entikong border area (Kramer & Wibowo, 2024; Sinaga et al., 2025; Usman et al., 2026). This cross-document verification process supports the scientific credibility and validity of the research findings (Anisah, 2025; Miles et al., 2020).

RESULT AND DISCUSSION

Analysis of regulatory documents and policy reports shows that, conceptually, the design of national education policy has a strong philosophical orientation toward expanding access, improving learning quality, and digitalizing schools. However, translating these normative provisions into operational practice in Sanggau Regency has encountered a substantial implementation gap because of misalignment between central and regional regulations. The institutional capacity of the Sanggau Regency Education and Culture Office and schools in remote areas remains limited in responding to changes in the national curriculum. Distortions in the transmission of technical guidelines from the central government to frontline implementers have prevented strategic government programs from being implemented consistently. This condition demonstrates that successful policy design depends heavily on the operational readiness of the regional education ecosystem.

Analysis of program governance and financing management reveals that small elementary schools, which predominate in rural Sanggau Regency, face serious fiscal constraints in managing School Operational Assistance (BOS) funds. The budget allocation scheme, calculated strictly according to the number of students on a per-capita basis, leaves small schools with very limited operating income. These financial constraints prevent principals from maintaining school buildings, procuring interactive learning media, and independently funding teacher competency-development programs. In addition, BOS fund management in small elementary schools in Sanggau tends to be dominated by principals, who play a central role in planning and reporting. Without active participation from school committees and a transparent public oversight system, this centralized management pattern may weaken budget accountability and create opportunities for inefficiency and irregularities. Related studies likewise identify governance, accountability, and the fit between allocations and school needs as important dimensions of BOS management (Nirmalasari, et al., 2025; Sohidin, et., 2023; Sumiyana & Effendi, 2024).

Statistical analysis of school participation confirms that Sanggau Regency faces the most critical out-of-school children crisis in West Kalimantan Province. Based on Small Area Estimation Hierarchical Bayes Beta (SAE HB Beta) estimates, Sanggau records the province's highest percentage of out-of-school children (ATS) aged 7–17, at 11.98%. This rate is substantially higher than that of Kubu Raya Regency, where the ATS percentage

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is only 5.63%. Furthermore, the school participation rate (APS) among secondary-school-age children (16–18 years) in Sanggau is the lowest in the province, at only 52.88%. These participation disparities indicate that out-of-school children and school dropout in Sanggau Regency constitute an urgent regional problem requiring immediate attention and intervention.

Analysis of geographical and infrastructure determinants indicates that the isolation of border areas, such as Entikong District in Sanggau Regency, has triggered a widespread education service crisis. Field data reveal that 60% of school buildings in the Entikong border area have suffered serious physical damage, including unfit classrooms, leaking roofs, and inadequate sanitation. The availability of secondary educational institutions is also highly uneven. To serve school-age children across numerous villages, Entikong District has only one senior high school and one vocational high school, compared with 18 elementary schools and six junior high schools. Because public transportation is limited and roads are damaged, students in remote areas must travel for more than two hours on average to reach school. These spatial and geographical barriers contribute to student absenteeism of up to 15% and an increase in dropout rates. Research on remote-area schools and border education similarly emphasizes the interaction of infrastructure, staffing, geography, and local institutional capacity (Aina, 2024; Juharyanto, et al., 2023; Sapiah, et al., 2025).

Analysis of teacher availability and qualifications reveals that teacher quality and distribution are major obstacles to improving school quality in Sanggau Regency. In the Entikong border area and the interior of Sanggau, approximately 35% of teachers do not have educational qualifications aligned with the subjects they teach. Furthermore, more than 50% of teachers in these areas have not had the opportunity to attend professional training or pedagogical workshops in the past five years. In remote schools, the teacher–student ratio is highly imbalanced, reaching 1:40 and increasing teachers' daily teaching workload. Limited special incentives and inadequate basic living facilities discourage many qualified teachers from working in the interior of Sanggau.

Analysis of technological infrastructure identifies the widening digital divide as a major obstacle to technology-based learning in Sanggau Regency. According to published data from the Sanggau Regency Education and Culture Office, the number of junior high schools with computer laboratories and stable internet access remains very limited and unevenly distributed. In general, school internet coverage in remote and border areas is below 50%, making it difficult for teachers and students to access the Merdeka Curriculum's digital teaching modules. Classrooms with few digital devices and inadequate electricity force teachers in the interior of Sanggau to return to conventional learning based on whatever printed textbooks are available. This technological inequality leaves students in Sanggau behind in digital literacy. Evidence from remote Indonesian communities also indicates that limited connectivity and digital access can constrain participation in technology-supported learning (Sapiah et al., 2025).

Analysis of local community initiatives shows that community-based non-formal education movements can provide a practical way to reach isolated children. The establishment of Rumah Karya Ilmiah Sanggau by Wiwin Asriningrum, a teacher at

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SMPN 1 Sanggau, has opened inclusive learning opportunities for students from diverse socioeconomic backgrounds. This non-formal program enables rural children to develop writing skills, conduct simple research, and create innovative work. This inclusive approach, grounded in local wisdom, has effectively filled gaps not reached by the government's formal school services. The success of this community-led initiative demonstrates the importance of cross-sector collaboration in promoting equal access to education in Sanggau Regency.

Viewed through Edwards III's Policy Implementation Theory, the findings show that disparities in educational services in Sanggau Regency result from an imbalance in the interaction of four key variables. Communication is hindered by the slow transmission of regulatory technical guidelines from the central government to regional authorities, creating differences in understanding among implementers. Resources are seriously deficient because of the uneven distribution of appropriately qualified teachers, physical damage to school buildings, and limited BOS funding. Implementers' disposition is constrained by teachers' heavy administrative workload and the lack of regional incentives. Meanwhile, the bureaucratic structure has not established effective coordination among the central government, regional education offices, and schools. Weaknesses in these four Edwards III variables explain why national policy designs have not been implemented optimally in Sanggau.

Interpreting the findings through Anderson's Policy Evaluation Theory directs the analysis toward three evaluative dimensions: policy substance, implementation, and impact. In terms of policy substance, compulsory education regulations and the Merdeka Curriculum are conceptually relevant to fulfilling the right to education. However, implementation in Sanggau is distorted by limited BOS allocations for small elementary schools and poor school accessibility. In terms of policy impact, clear disparities in service quality persist, and children in Sanggau's border areas are deprived of equal educational opportunities. Anderson's evaluation framework confirms that misalignment between regulatory substance and local implementation capacity prevents the ideal goals of education reform from being achieved.

From the perspective of Schultz and Becker's Human Capital Theory, the high percentage of out-of-school children (11.98%) and low secondary-school participation rate (52.88%) in Sanggau Regency indicate a decline in the accumulation of regional human capital. When school-age children in Sanggau fail to complete primary and secondary education, they lose opportunities to acquire the cognitive capital and productive skills required in the modern labor market. Declining school participation directly constrains increases in per-capita income and slows regional economic growth. In the long term, this interrupted investment in human capital will perpetuate an intergenerational cycle of poverty in Sanggau's border areas. Therefore, equitable access to education in Sanggau is an essential prerequisite for building regional competitiveness.

From the perspective of Talcott Parsons's Social System Theory, the education ecosystem in Sanggau Regency is experiencing structural dysfunction because it fails to fulfill the four functions of the AGIL scheme. Adaptation (A) is disrupted by the inability of remote schools to adjust to inadequate physical facilities and the digital divide. Goal

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Attainment (G) is hindered by high dropout rates, which obstruct the achievement of regional compulsory education targets. Integration (I) is weakened by misaligned bureaucratic coordination between the local education office and central policies. Latency or Pattern Maintenance (L) is threatened by declining teacher motivation due to limited professional training and inadequate facilities. This systemic imbalance makes it difficult for Sanggau's education ecosystem to achieve equilibrium.

Comparing this study's findings with previous macro-level quantitative studies reveals both consistency and a deeper analysis. The estimated ATS rate of 11.98% in Sanggau reinforces research (Usman et al., 2026) that identified Sanggau as the regency with the highest ATS percentage in West Kalimantan. In addition, the strong relationship between the distance to secondary schools and school participation is consistent with spatial (Mujiarti et al., 2024) modeling showing that school availability and geographical factors significantly affect APS in West Kalimantan barat. However, unlike studies (Usman et al., 2026) and (Mujiarti et al., 2024) focused on statistical testing of macro-level figures, this study provides a deeper qualitative analysis of how bureaucratic constraints and BOS budget governance contribute to the school participation crisis on the ground.

Comparison with qualitative research in border regions clarifies the operational roots of the problems in Sanggau Regency. The finding that per-student BOS allocations create fiscal constraints for small elementary schools supports the phenomenological findings of research (Kramer & Wibowo, 2024) conducted in Sanggau. Meanwhile, the findings that 60% of schools in Entikong are damaged and that travel to school takes more than two hours confirm earlier explorations (Sinaga et al., 2025) of the same border area. The novelty of this study compared with (Kramer & Wibowo, 2024) and (Sinaga et al., 2025) other research lies in bringing together two previously separate areas of inquiry by identifying a direct relationship between weak financing governance in small schools and the increased likelihood of children being out of school in Sanggau Regency.

Comparison with national literature shows that the education crisis in Sanggau is part of the broader phenomenon of the implementation gap. Findings on barriers to digitalization and disparities in teacher qualifications in Sanggau are consistent with (Fahmi et al., 2026; Pakartiar & Murniarti, 2026) studies showing that implementation of the Merdeka Curriculum in Indonesia's 3T regions is hindered by unequal inputs and inadequate basic facilities. Other findings (Anisah, 2025; Hapsari et al., 2026) reinforce the conclusion that weak local implementation capacity is a key cause of widening quality disparities between regions. This study enriches the national literature by presenting case-specific evidence from the Sanggau border region on the impact of budget governance on the continuity of school services.

The academic significance of these findings lies in their theoretical contribution to public policy and education management in 3T regions. The study demonstrates that curriculum reform and expanded access cannot be achieved merely by issuing progressive regulations at the central level. Without adjustments to financing formulas that protect small schools and stronger regional bureaucratic capacity, national education policy may create only an illusion of reform while widening quality

disparities. Academically, the findings reinforce the need for an evidence-based policy approach that accounts for geographical conditions and local financing circumstances when designing education regulations for border regions.

CONCLUSION

This study concludes that a significant implementation gap exists between the design of national education policy and the operational delivery of basic educational services in Sanggau Regency. The per-student financing formula for School Operational Assistance (BOS) creates fiscal constraints for small elementary schools, which are exacerbated by centralized budget management by principals. These fiscal constraints interact with the ecological challenges of border areas, including damage to 60% of school facilities, disparities in teacher qualifications, travel times of more than two hours to secondary schools, and school internet connectivity below 50%. Consequently, Sanggau Regency has the highest percentage of out-of-school children (ATS) aged 7–17 in West Kalimantan, at 11.98%, and the lowest secondary-school participation rate (APS), at 52.88%.

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