POLICY ANALYSIS OF REGIONAL SCHOOL OPERATIONAL ASSISTANCE IN MADRASAHS IN MALANG DISTRICT

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Abstract. The government of Kabupaten Malang, in its commitment to help unravel the problems of education financing at the local level, issued the BOSDA policy through Perbup No. 19/2020. This research aims to analyze BOSDA policies starting from planning, implementation, and evaluation. This research uses a qualitative approach with a phenomenological type of research through interviews with parties involved in the preparation process and implementing the BOSDA policy, in this case, the Legal Section of the Regional Secretariat, BAPPEDA, the Pendma Section of the Ministry of Religious Affairs and interviews with L.P Ma'arif and DPRD as representatives of policy constituents. Other data sources were obtained through observation and document studies related to BOSDA. The results showed that in the realm of policy formulation, BOSDA has been prepared by the applicable mechanism. Furthermore, the allocation of BOSDA funds to Madrasahs in 2021 and 2022 was constrained by the lack of regional income due to post-pandemic budget refocusing. Furthermore, in 2023 the BOSDA policy was changed to the Scholarship Program without going through a legal review process and analysis of the resulting output. In the realm of implementing the BOSDA policy in Madrasahs, the Pendma Section of the Ministry of Religious Affairs of Malang Regency as the BOSDA implementer has been carried out well by its authority and resources. With the change of BOSDA policy to scholarships, the authority of Pendma Kemenag was replaced by Bakesbangpol. The results of the administrative evaluation show that the change of BOSDA into a scholarship program leaves no authority to monitor the accuracy of the use of scholarship funds that have been given. Then the results of the judicial evaluation, the BOSDA policy that turned into a scholarship was not preceded by an in-depth study in the legal realm and the impact of policy success through the resulting output. Furthermore, the results of the political evaluation showed a lack of positive acceptance from the constituents of the policy recipients, seen from the perceived impact of the policy and the efforts of Madrasah residents in continuing to demand that the BOSDA policy be carried out by the initial mechanism.
Keyword. Policy Analysis; BOSDA; Madrasah.

Abstrak. *Pemerintah Kabupaten Malang dalam komitmennya untuk membantu mengurai permasalahan pembiayaan pendidikan di tingkat lokal mengeluarkan kebijakan BOSDA melalui Perbup No. 19 Tahun 2020. Penelitian ini bertujuan untuk menganaisis kebijakan BOSDA mulai dari perencanaan, pelaksanaan dan evaluasinya. Penelitain ini menggunakan pendekatan kualitatif dengan jenis penelitian fenomenologi melalui wawacara kepada pihak-pihak yang terkait dalam proses penyusunan dan implementasi kebijakan BOSDA, dalam hal ini Bagian Hukum Sekretariat Daerah, BAPPEDA, Seksi Pendma Kementerian Agama dan wawancara kepada L.P Ma'arif dan DPRD sebagai representasi konstituen kebijakan. Sumber data yang lain diperoleh melalui observasi serta studi dokumen yang berkaitan dengan BOSDA. Hasil penelitian menunjukkan bahwa pada ranah penyusunan kebijakan, BOSDA telah disusun sesuai dengan mekanisme yang berlaku. Selanjutnya dalam pengalokasian dana BOSDA kepada Madrasah pada tahun 2021 dan 2022 terkendala oleh kurangnya pendapatan daerah akibat adanya refocusing anggaran pasca pandemi. Selanjutnya pada tahun 2023 kebijakan BOSDA diganti menjadi Program Beasiswa tanpa melalui proses kajian hukum*

serta analisa terhadap output yang dihasilkan. Pada ranah implementasi kebijakan BOSDA kepada Madrasah, sudah dilakukan dengan baik oleh Seksi Pendma Kementerian Agama Kabupaten Malang sebagai implementator BOSDA sesuai dengan kewenangannya dan sumber daya yang dimiliki. Dengan berubahnya kebijakan BOSDA menjadi beasiswa kewenangan Pendma Kemenag digantikan oleh Bakesbangpol. Hasil dari evaluasi adminsitratif menunjukkan bahwasannya perubahan BOSDA menjadi program beasiswa membuat tidak adanya kewenangan untuk memonitoring ketepatan penggunaan dana beasiswa yang telah diberikan. Kemudian hasil dari evaluasi yudisial, kebijakan BOSDA yang berubah menjadi beasiswa tidak didahulukan dengan kajian yang mendalam pada ranah hukum dan dampak keberhasilan kebijakan melalui output yang dihasilkan. Selanjutnya hasil dari evaluasi politik menunjukkan kurangnya penerimaan positif dari konstituen penerima kebijakan, dilihat dari dampak kebijakan yang dirasakan serta upaya-upaya warga Madrasah dalam terus menuntut kebijakan BOSDA agar dijalankan sesuai dengan mekanisme awal.

Kata Kunci: Analisis Kebijakan; BOSDA; Madrasah.

A. INTRODUCTION

Education financing is an absolute thing that must be available in the context of organizing both formal and informal education. Problems related to education are often voiced with the issuance of policies issued by the state. The various policies presented are to realize educational progress and community equality in obtaining the right to obtain and access a decent and equitable education. The Constitution of the Republic of Indonesia 1945 Fourth Amendment states that every citizen has the right to education, every citizen is obliged to attend basic education and the government is obliged to finance it. Based on Law No. 20/2003 on the National Education System Article 11 Paragraph 2, the government and local governments must guarantee the availability of funds for the implementation of education for every citizen. Education policy is present to achieve utopia in the world of education. As stated by Mark Olsen, John Codd, and Anne-Marie O'Neil in H.A.R Tilaar, education policy is the key to excellence, even existence for nation-states in global competition, so education policy needs to get top priority in the era of globalization. One of the main arguments is that globalization brings democratic values. (Tilaar & Dwijowijoto, 2008)

The issue of education financing at the regional level with regional autonomy is one of the important agendas to be transformed. Malang Raya as one of the education cities in Indonesia also has various unrealized education problems, including in Malang Regency. One of these issues is related to the gap in government attention between public and private schools. In 2020, the Malang Regency Government issued an education policy through Regent Regulation No. 19/2020 related to school operational and investment assistance. The Regional School Operational Assistance (BOSDA) program, also known as BOSKAB, was created to improve the quality and access to education in areas where schools are geographically dispersed and the quality of education services varies. The source of BOSDA funding is listed in the regional revenue and appropriation budget in the Department's Budget Implementation Document, and the mechanism is by the provisions of laws and regulations. Allocation of funds for the current year by BOSDA. The unit cost is adjusted to the financial performance of the local government. In the first year, the policy was launched for formal education institutions that received assistance, both those under the auspices of the education office and the Ministry of Religion have received budgeted allocations. The allocation of funds budgeted for Madrasah institutions in Malang District was 340 Madrasah Ibtidaiyah, 191 Madrasah Tsanawiyah, and 67 Madrasah Aliyah.

A policy issued to the public space requires stages to make the policy successful and impactful, namely through the mechanism of policy formulation, policy implementation, and policy evaluation. In preparing education policies, there are several categorizations of phases or stages with various characteristics that support the stages in making a policy. In detail, Anwar mapped the policy in five stages as follows: 1) Agenda Setting; 2) Policy Formulation; 3) Policy Adoption; 4) Policy Implementation; and 5) Education Policy Evaluation. (Anwar Us & Kompri, 2017) The categorization of phases and characteristics as conveyed by Dunn is as follows: 1) Agenda Setting; 2) Policy Formulation: 3) Policy Adoption. (Dunn, 2000) Furthermore, George Edward suggests that there are several determinants of policy implementation in the field of education, including 1) communication, 2) resources, 3) disposition, and 4) bureaucratic structure. These factors are interconnected with each other. The process of implementing education policy is very important even more important than making education policy, because implementation becomes a bridge connecting policy formulation with the expected policy outcomes. (Arwildayanto & Suking, 2018)

James Anderson in Abdul Wahab and Sholihin explains there are 4 components in the implementation of education policy: (Solichin, 2004) 1) who implements the education policy, 2) the administrative process, 3) the expected compliance, and 4) the impact of implementing the education policy. According to Monahan in Syafarudin, policies are related to the concept of organizational arrangements and are formal patterns that are universally accepted by governments or institutions. Through this policy, they seek to achieve the goals set by the organization. (2008) The criteria for measuring the success of education policy implementation to achieve objectives are based on the following three aspects:1)The level of compliance of the education bureaucracy with the bureaucracy above it, in line with the provisions in the laws that govern it. 2)Smooth implementation of routines without significant problems. 3)The implementation of education programs that are directed and produce the desired impact (benefits) for all existing education programs. (Joko Widodo, 2001)

In addition, other variables contribute to the encouragement and coercion of the education bureaucracy at the central level determined by legitimacy and credibility, namely the more valid the education policy issued by the central government in the eyes of the region, the greater its credibility, and vice versa. (Puluhulawa & Rusdiyanto, 2013)Furthermore, Evaluation of public policy according to Muhadjir in Widodo Is an evaluation process measuring the extent to which public policy can produce results by comparing the results achieved with the goals or objectives of public policy that have been set. (Joko Widodo, 2022) Jones then describes that there are 3 types of objectives when conducting a policy evaluation, namely: Political Evaluation, Organizational Evaluation, and Substantive Evaluation. (Jones, 1984)

In the realm of policy evaluation, the theory put forward by Howlett & Ramesh Howlet and Ramesh (Nugroho, 2018)) categorizes evaluation into three, namely: Administrative evaluation, which deals with the administrative side - budget, efficiency, cost - of the policy process within the government, Judicial evaluation which deals with issues of legal validity where policies are implemented, including possible violations of the constitution, legal system, ethics, state administration rules, and human rights. Political evaluation is assessing the extent to which political constituents accept the implemented public policy. The political constituents in question can be represented by legislative members in parliament or political parties as a reflection of community representation, it can also be represented by organized groups of people or individual communities. This research focuses on the aspects of BOSDA policy formulation by local governments, the implementation of BOSDA in Madrasahs by Pendma Kemenag, and the evaluation of education policies related to education financing.

B. RESEARCH METHOD

This research intends to find out the description of education policy from the point of view of the process of determining the BOSDA policy by the Executive and Legislative, the implementation of policies carried out by the Education Office and the Ministry of Religious Affairs of Malang Regency to Madrasahs related to BOSDA as stipulated in PERBUP Malang Number 19 of 2020, and policy evaluation from the administrative, judicial and political sides of education. The approach used in this research is qualitative, as expressed by Lexy J. Moleong qualitative research contains a description of the observation setting, people's actions, and conversations. (Aji Wahyudin, Rizki, Nasirudin, & Prayogi, 2023; Meleong, 1989; sugiyono, 2018) This research was conducted at the Malang Regent's Office and the Malang Regency DPRD Office located in Kepanjen Malang Regency, the Madrasah Education Section Office of the Ministry of Religious Affairs of Malang Regency East Java located in Gadang Malang City, and also the Malang Regency L.P Maarif Office located in Pakisaji. The researcher chose these research settings because they are relevant to the focus of the research related to policy analysis, such as the Regional Secretary or Regional Law Making Officials and DPRD Members who understand the process of determining the BOSDA policy, and the Ministry of Religious Affairs which has responsibility for the implementation of the BOSDA policy in Madrasahs.

The primary data sources in this research are policy-making stakeholders including the Head of the Legal Section of the Regional Secretariat, the Head of BAPPEDA, the Head of the Education Office, the DPRD Member of Commission I and BOSDA policy implementers including the Head of the Ministry of Religious Affairs of Malang Regency, the Head of the Pendma Section of the Ministry of Religious Affairs of Malang Regency, the Staff of the Pendma Section of Malang Regency and the Coordinator of the Legal and Advocacy Section of L.P Ma'arif of Malang Regency. Data was collected in the form of opinions, arguments, and expressions from the results of in-depth and structured interviews. Secondary data sources were obtained from documentation, namely: copies of the stipulated Regent regulation, data on BOSDA allocation recipients in Madrasahs of the Ministry of Religious Affairs, data on BOSDA allocation recipients in the Education Office for comparison, and performance accountability reports. Further data sources were obtained from observations during the hearings on the discussion of BOSDA funds between representatives of Madrasah heads and related agencies as well as news from the mass media related to Madrasah residents' satisfaction with the BOSDA education policy in Malang District. Other data sources were also obtained from news in the mass media related to education policy issues related to BOSDA. Thus, the data collection techniques used were interviews, observation, and documentation.

The data analysis or interpretation process is the process of systematically organizing the records of findings through observations and interviews to improve the researcher's understanding of the focus studied. (Arikunto, 2009; Tohirin, 2016; Wahidmurni, 2017) There are three activities carried out in qualitative research, namely first, this researcher condenses the data by summarizing the data. By summarizing the data, the results of interviews, observations, and documentation can be related to one another to strengthen each data obtained and can make researchers understand better when analyzing data. Second, in qualitative research, the data is written descriptively to make it easier for researchers to understand the establishment and implementation of the BOSDA policy. Third, conclusion is temporary in qualitative research, conclusions in qualitative research may be able to answer the formulation of problems that have been formulated from the beginning, but also not because the formulation of problems in qualitative research is still temporary and can develop after researchers enter the field.

C. RESULT AND CONCLUSION
Preparation of BOSDA Policy

The results of the research related to the process of formulating and stipulating the BOSDA policy showed that at the agenda-setting stage, the Legal Section of the Regional Secretariat of Kabupaten Malang in the preparation of the draft Perbup that became the reference for the BOSDA policy in Madrasahs had gone through the applicable mechanism. The instruction given by the Regent was followed up by reviewing the existing legal umbrella to produce a policy in the form of a Regent Regulation to be issued. Policy formulation which is the authority of BAPPEDA Malang District in formulating the budget amount for the BOSDA policy by taking into account the local revenue obtained. In 2021 and 2022 the reason for the absence of BOSDA for Madrasahs is due to budget refocusing due to post-pandemic economic recovery. Related to the adoption of policies concerning changes in the BOSDA mechanism into scholarships, there is no formal legal basis in the form of either Perda or Perbup, but the scholarship program for Madrasahs has been implemented.

Implementation of BOSDA Policy

Implementation of the BOSDA policy carried out by the Head of Pendma Section of the Ministry of Religious Affairs of Malang Regency is seen based on four dimensions, namely: 1) Communication; 2) Resources; 3) Disposition; 4) Bureaucratic Structure. In the realm of policy communication, it was found that there was intense communication between the Kasi Pendma and the Regional Government. The communication between the Head of the Pendma Section and the Regional Government is to discuss what readiness is needed as a requirement for the receipt of BOSDA for Madrasahs. Then related to the non-disbursement of BOSDA for Madrasahs in 2021 and 2022, the Pendma Ministry of Religion did not establish communication with the local government regarding the reasons for this. Kasi Pendma's resources include staff tasked with providing socialization to Madrasahs targeted by BOSDA. Human resources owned by the Kasi Pendma have competence in the field of socialization and monitoring. The socialization in question is by scheduling training activities aimed at providing an understanding to Madrasah heads and BOSDA treasurers on how to manage BOSDA funds by applicable regulations. Meanwhile, the monitoring carried out by the Pendma Section is by providing notes and guidance in working on the technical accountability report for the use of BOSDA funds. In terms of disposition or willingness to implement the BOSDA policy, the Pendma of the Ministry of Religious Affairs has a strong commitment to the success of the BOSDA program for Madrasahs under its auspices. This can be seen from its willingness to oversee from the beginning to the end of the various technical stages of the BOSDA program. This willingness can be seen from the commitment to provide socialization, monitoring, and assistance in the monitoring and evaluation stages. The bureaucratic structure in implementing the policy by Pendma Kemenag is appropriate when viewed from its authority and track record in dealing with educational issues in Madrasahs. Pendma Kemenag has the authority to provide technical directions related to existing education policies directly to Madrasahs at the bottom.

Evaluation of BOSDA Policy

In the evaluation of BOSDA policy in the administrative realm, the efficiency and effectiveness of policies executed by local governments related to BOSDA policy, there are inconsistencies in terms of the accuracy of output fulfillment. Due to the dynamics of the change in the distribution mechanism from BOSDA to the scholarship program, the target recipients of the policy have changed. With BOSDA, the target budget received included all matters related to the fulfillment of education standards in institutions such as the cost of activities to improve the competence of PTK, the cost of procurement or maintenance of education unit infrastructure, the cost of developing special schools, the cost of activities to support the growth and development of

students, and the cost of teacher honorariums could no longer be implemented. This is due to the change in the mechanism of BOSDA to a scholarship program. With BOSDA, Madrasah institutions have the authority to manage according to their needs and priorities, while with the scholarship program run by the local government, the target of the budget allocation is directly given to students who also have full control over the funds provided so that the target use of scholarship funds is not monitored properly. On the other hand, the accuracy of the amount of funding provided is by the quantity of students although the mechanism is different between the BOSDA policy and the scholarship program.

In the judicial realm, the adequacy and fairness of the policies implemented by the local government were inconsistent in the aspect of timeliness of receipt by Madrasahs as target institutions. It can be seen that the disbursement of BOSDA for Madrasahs was only budgeted in 2020 when the Perbup was initially issued, whereas in the following two years, namely in 2022 and 2023 Madrasahs did not receive budget allocations due to post-pandemic budget refocusing. From this reality, the clarity of the BOSDA policy for Madrasahs became inconsistent with the initial Perbup issued, coupled with differences in treatment between institutions under the auspices of the Ministry of Religious Affairs and institutions under the auspices of the Education Office. This was reflected in 2021 and 2022 when BOSDA was still budgeted for schools under the auspices of the education office. About the judicial aspect, there is a dichotomy in the differential treatment given between the Education Office and the Ministry of Religious Affairs on the grounds of different legal umbrellas, while at the beginning of the issuance of the policy legal product contained in Malang Regent Regulation No. 19 of 2029 concerning BOSDA, it stated the equality between the two institutions. The equality in question is in the aspect of the right to receive BOSDA.

In the realm of political evaluation, it relates to the aspects of accuracy and responsiveness. In terms of the accuracy of the use of BOSDA funds, the budget management carried out by each institution was by the technical guidelines provided. This can be seen through the stages carried out by Pendma Kemenag, including the stages of socialization and monitoring and evaluation. In another area, the accuracy of the use of the budget of each Madrasah has prepared an accountability report which is reported to the Regional Government of Malang Regency through the Regional Finance and Assets Agency. Then with the change in the mechanism of receiving BOSDA into a scholarship program, control and monitoring are difficult to implement due to the absence of authority by both Madrasahs and Pendma Kemenag regarding the use of the budget used by each individual as the first-hand recipient. This made it impossible to control the accuracy of budget use. Political constituents' acceptance of the realized BOSDA policy was dissatisfied. This is because, during the period when BOSDA was not disbursed to Madrasahs, it should have been a task for the local government to maximize the potential of existing resources in Malang Regency to meet local revenues that could be realized for the BOSDA budget, not only for the Education Office. Furthermore, the BOSDA that is routinely provided by the local government to the education office has created jealousy in institutions in Madrasahs, indicating the unfairness of the treatment provided. Furthermore, the change from BOSDA to scholarships was not studied in depth, and there were indications that it was only to enhance the positive image of the local government. Thus, the substance of BOSDA has shifted the benefits received for Madrasahs. The last one is related to the lack of support by the Legislature, which has the same frequency of understanding in terms of fighting for the rights of Madrasahs, making the BOSDA program less well-guarded. Then there are differences in perceptions in terms of fighting for BOSDA rights from the old L.P Ma'arif management and the new management. The old L.P Maarif management consistently fought hard for BOSDA rights with various approaches, while the new L.P Maarif management did not place the BOSDA issue as the main issue to be fought for. The discussion contains a summary of the research
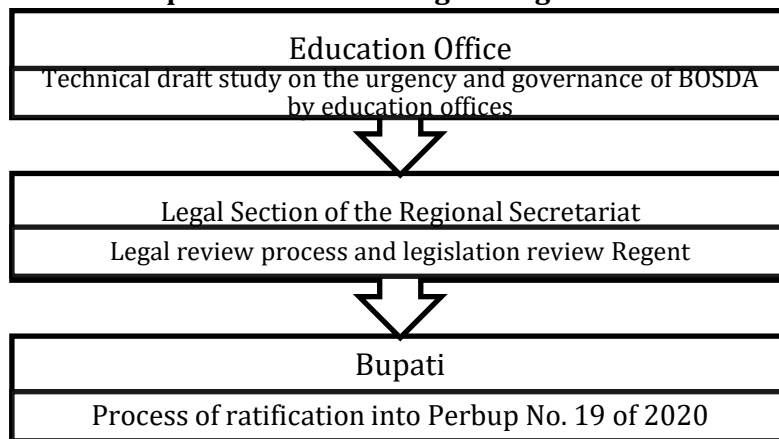
results, linkages to concepts or theories and other relevant research results, interpretation of findings, research limitations, and implications for the development of concepts or science.

Policy Analysis of BOSDA in Madrasahs
Process of BOSDA Policy Formulation in Madrasahs
In the process of formulating BOSDA policy in Madrasahs in Malang Regency, there are three stages, namely: first, agenda setting. second, policy formulation. Third, policy adoption. Agenda setting is the most important thing in making public policy, especially in education issues. Agenda-setting in the BOSDA policy is based on the urgency of local governments in paying attention to education financing. The urgency of education financing was captured by the Education Office as part or partner of the local government to prepare a technical study related to BOSDA governance, which was then followed up by the Regional Secretariat through the Legal Section to further study the formal legal realm before it was ratified and promulgated by the Regent.

Flow of Preparation of Draft Regent Regulation on BOSDA

Education Office
Technical draft study on the urgency and governance of BOSDA by education offices

⬇

Legal Section of the Regional Secretariat
Legal review process and legislation review Regent

⬇

Bupati
Process of ratification into Perbup No. 19 of 2020

The agenda-setting is based on problems that were previously analyzed to find answers and follow-up. Problems are defined as the needs and values of unmet conditions that can be identified and obtained by conducting a public policy so that the problem can be solved or resolved through public policy, it is necessary to formulate the problem correctly and well. This is to Ackoff's statement that success in solving a problem is pursued by solving the right problem.

Failure often occurs because we often solve problems with the right problem rather than we solve the wrong problem rather than the right problem. This opinion can strengthen that every problem that has been analyzed and defined properly and correctly means that it is partially solved. If we want public policy we must be able to solve public problems first, these public problems must be formulated and become a reference for making policy products in solving these problems. Therefore, every process of making public policy to then become a problem in policy is often referred to as agenda-setting, because every activity at the beginning of the process in the formulation of public policy begins with the agenda-setting process. Agenda setting is an activity to turn public problems into policy problems. Meanwhile, the agenda itself is defined as a phenomenon that can be viewed by the general public, and then a decision is taken as a solution. Darwin interprets the agenda as something that has not been written and requires clarification and government intervention to solve it.

In the process of preparing the public policy agenda, it must be composed of a sequence including; private problems, public problems, issues, systemic agenda, and institutional agenda.

Private problems are problems that are only experienced or affect a small number of people who experience them directly. Then it evolves into a public problem. A public problem is defined as an issue that concerns the general public, whether they are involved or not involved in it, which means it covers a wide range (Dwijowijoto, 2003) Then this public problem is likely to develop into a policy issue. Policy issues themselves are defined as different perspectives or opinions in the general public or society related to problems. That way, policy issues are the result of differences or debates about understanding, division, expansion, and evaluation. From this, it then experiences continuity into the government agenda, the government agenda here is a list of problems that cause policymakers to pay attention to taking an action or agenda. This agenda can be called a system agenda, which is a whole range of issues that are perceived by the government and deserve public attention and the issue is indeed within the jurisdiction of policy makers. This issue can be easily or easily included in the system agenda if: (Agustino, 2006)

a. The issue can receive widespread attention or can create some kind of awareness in society
b. There is a different perspective or public opinion that the issue needs to be pursued and resolved
c. There is a common opinion from the public regarding the problem that must be resolved and it is the responsibility of policy makers.

The School Operational Assistance Policy Formulation Process in Madrasahs in Malang Regency shows that there is a policy formulation carried out first by the Malang Regency government. In the public policy process which was previously discussed, there must be a problem formulation first. This problem formulation goes through several stages such as: searching for problems, defining problems, specifying problems, and controlling problems. After several of these phases are carried out, only then can policy formulation be obtained. In the repertoire of policy formulation theory, there are at least thirteen types of policy formulation, namely; Institutional theory, Group theory, Process theory, Elite theory, Incremental theory, Rational theory, Game theory, System theory, Public choice theory, Democratic theory, Integrated observation theory, Deliberative theory, Strategic theory.

The determination of the School Operational Assistance Policy in Madrasahs in Malang District shows the adoption of policies made by the Malang District government, but in its implementation, there are still discrepancies in the rules, namely the distribution of BOSDA which has referred to the Perbup and should reach schools that have rights, is now a Scholarship Program that is received directly by parents of students through BAKESBANGPOL without any legal formation or reform as a principle in implementation and by the Regent Regulation.

Chart of the authorization of BOSDA and Scholarship implementers in Madrasahs
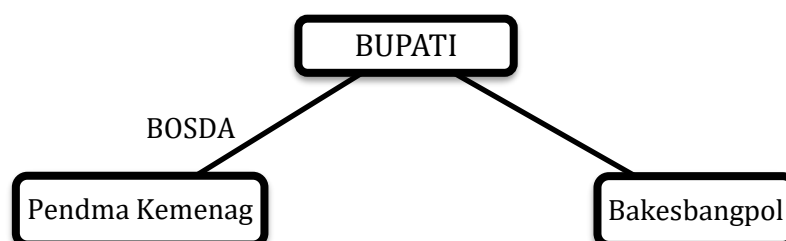
The phenomenon of discrepancy above, means that it shows that public policy, in this case related to education, in its implementation results in the absence of policy effectiveness. Effectiveness is something urgent and is the main element to achieving the goals and objectives previously determined by the organization. It is said to be effective if everything that has been

determined can be achieved properly and perfectly. The characteristics of an achievement that is effective or not include: (Dwijowijoto, 2003)

    a. There is clarity of the goals to be obtained

    b. There is clarity of strategy in achieving goals

    c. The existence of a good analysis and formulation process

    d. The existence of careful planning

    e. The preparation of the program must be appropriate

    f. Availability of facilities and infrastructure as support

    g. The existence of efficient and effective workmanship

    h. The existence of an educational control and supervision system

The criteria for measuring effectiveness are;

    1) Adaptability in work

    2) The existence of work needs

    3) Finding resources

    4) Productivity

    5) Ability to generate profit.

Adoption in policy means talking about the compatibility between principles and applications. There must be compatibility between those above and those below, between institutions and institutions, this refers to the democratic principle that has been discussed in the division of policy formulation theory, namely different responsibilities but not different from each other in their decisions. Policy adoption is defined as a formal process to take a set policy or alternative to then find or obtain a decision to be implemented. The adoption of policies is determined by various kinds of recommendations that contain information related to the benefits and all possible impacts of various alternative policies that previously went through the preparation process to be implemented.

Policy Implementation Process BOSDA

Talking about the implementation of regional school operational assistance policies, it talks about how a series of activities in providing policies to the community to achieve the expected results. The series of programs has criteria; first, the existence of a set of regulations that are a reference for follow-up. Second, the readiness of resources that must be adequate to run the program. Third, how to provide policy results to the community wisely. George Edward in Arifin argues that:

> "*policy implementation is the stage of policy making between the establishment of a policy … and the consequences of the policy for the people whom it affects*".

There are several determinants of education policy, including 1) communication, 2) resources, 3) disposition, and 4) bureaucratic structure. These factors are interconnected with each other. George Edward III emphasizes that the main problem of public administration is the lack of attention to implementation. He said that without effective implementation the decisions of policymakers will not be carried out successfully. Edward suggests paying attention to four main issues for policy implementation to be effective, namely communication, resources, disposition or attitudes, and bureaucratic structures.

Related to the Implementation of the Regional School Operational Assistance Policy in Madrasah Malang Regency shows; that first, there is communication carried out by the responsible party. Second, the availability of resources in the implemented program. Third, there is a disposition to fulfill responsibility or accept the granting of authority. Fourth, there is a responsible bureaucratic structure.

Evaluation of BOSDA Policy
Administrative Evaluation

Administrative evaluation relates to the criteria of efficiency and effectiveness. The evaluation of the BOSDA policy in Kabupaten Malang showed a lack of efficiency and effectiveness related to the policy that had been implemented and this was responded to by all Madrasah heads who had the right to obtain BOSDA because previously a legal policy product had been formed in the form of PERBUP No.19 of 2020 which contained that they received the right to receive BOSDA. The Malang District Government in running and implementing the BOSDA policy for Madrasahs is not based on management efficiency, this violates the rules in the principles of governance or public administration, we can also call it management principles.

Talking about efficiency in public policy means that we strive for a vision to run as precisely as possible, done comprehensively and holistically, there is no disintegration between one institution and another. Strive for each program that is prepared to be achieved according to the target for sustainability and ensure that each educational institution receives benefits so that the learning process can be optimized, getting results according to the vision and mission of the educational institution. Efficiency is one of the strategies carried out by organizations in processing resources, both people and goods. (Xaverius Sadikin, 2005)

From the above definition, efficiency can be interpreted as an effort, process, or effort of every organizational institution either on a large scale such as government agencies or small institutions such as Madrasahs using every part of resources, both human and goods, so that the possibility of a program in the direction of failure can be minimized or even eliminated. The opinion of Ghiselli & Brown, which Ibnu Syamsi quoted in his book, defines efficiency as a comparison while at the same time striving for input, the output is managed properly. (Syamsi, 2004)

Judicial Evaluation

Judicial evaluation includes the criteria of adequacy and fairness in a policy. In terms of adequacy, the BOSDA policy for Madrasahs in Malang District has not been fulfilled, which is a violation of values and norms in a bureaucracy. The policy and its implementation and formulation should be related to how far a level of effectiveness satisfies value needs, or the opportunity to grow problems. This is necessary so that every part contained in the policy can be pursued and carried out properly and correctly with this adequacy. Adequacy is part of the evaluation which is its stages, evaluation is concerned with the production of information regarding the benefits and value of a policy made and whether it has contributed to the problem and objectives. In producing information on policy performance, different criteria are needed to evaluate the results. According to Dunn (Fattah & Latifah, 2012), the criteria for evaluating the results of policies include;

a. Effectiveness
   Effectiveness or achieving goals by taking action. Effectiveness is usually always measured in terms of product units or monetary value.
b. Efficiency
   Efficiency relates to the amount of effort required to produce a certain level of effectiveness. Efficiency is the relationship between effectiveness and effort used. Efficiency is usually measured by calculating the resources used to achieve the highest effectiveness.
c. Adequacy
   Sufficiency concerns the extent to which a level of effectiveness satisfies the needs of the values, or opportunities that give rise to the problem.
d. Equity
   Equity is closely related to legal and social rationales that make distribution a reference point for reading the efforts of different groups in society.

e. Responsiveness

Responsiveness concerns how far a policy can satisfy the needs, preferences, or values of certain groups in society.

In the BOSDA policy for Madrasahs in Kabupaten Malang, the accountability dimension has not been fulfilled, which is a violation of values and norms in a bureaucracy. A public service institution should have the courage to be transparent in its services if it feels morally responsible. Accountability itself is a tool to measure all bureaucratic activities or in other words, public services in accommodating needs by adhering to existing norms. (Kumorotomo, 2005)

Said by Starling that accountability of the ability and availability of the bureaucracy to answer questions and demands of the public or society, so that government services can be said to have fulfilled their responsibilities because fulfilling accountability means meeting the requirements in services and community needs. (Kumorotomo, 2005)

Accountability is part of democratic governance. The characteristics of democratic governance are in management that applies accountability. In public administration, accountability is a principle that must exist and be implemented. (Silalahi & Sailiwa, 2015) According to Armstrong, public services must refer to and make accountability a guide as well as an obligation to report every activity in using resources to the public and provide answers to what government goals are. (Silalahi & Sailiwa, 2015)

The division of accountability itself includes;

a. Vertical accountability, which is the burden of subordinates in the organization to be accountable to a leader or head in reporting matters.

b. Horizontal accountability is reporting or responsibility carried out by internal institutions that have equal power, in this case, such as the DPRD in providing and deciding on a policy proposed by the Regent or mayor.

c. Local accountability, which is a responsibility or coordination between related education institutions and institutions under the district government.

d. Public accountability, this accountability provides an overview of accountability to the community, such as community involvement in planning, supervision, and auditing, especially in the Malang District BOSDA budget.

Political evaluation

Political evaluation deals with the criteria of responsiveness and accuracy. Responsiveness in public policy criteria concerns the extent to which policies issued can solve problems, preferences, or values contained. Dunn further stated that what is included in responsiveness are:

a. Community responsiveness

b. Government responsiveness

The BOSDA policy issued in the 2021-2023 period had less positive responsiveness by the community in Madrasahs as political constituents. The BOSDA policy, which was transformed into a scholarship program, was not enough to solve the complex educational problems in Malang District. This is because it is not in line with the original ideals of L.P Maarif which encouraged the continued existence of the BOSDA policy. Just as the initial goal of BOSDA was based on the narrative of reforming educational problems, the policy in the form of a scholarship program has not solved educational problems related to the development of institutional management, improving teacher competence, and teacher welfare. The point that was emphasized in the change of the BOSDA policy to the Scholarship Program was only aimed at unraveling the personal needs of each student, not at unraveling institutional management at large and paying attention to teacher welfare.

Furthermore, the negative impact of the policy change from BOSDA to scholarships was that the Madrasahs were burdened with administrative duties in terms of accountability reporting. The accountability report was done by Madrasahs receiving the scholarship program without any budget allocation as an incentive for the treasurer and Madrasah head.

Furthermore, the Accuracy Criterion is related to substantive rationality which refers to the value or dignity of policy objectives and the strength of the assumptions underlying the policy objectives. Which includes accuracy, namely:

a. Impact on government officials.
b. Impact on policy for the community

Regarding the accuracy of the BOSDA policy for Madrasahs in Kabupaten Malang, it was found that there was an inaccuracy in the provision that should have been given to school institutions, which turned into BEASISWA that was intended for individuals, sometimes the funds received by students were not used to support learning, such as being used to buy goods that were not related to education at all. But if it is entrusted to educational institutions, these funds can be used to meet the needs of infrastructure, increase the capacity of teachers, and salaries for honorary teachers, and it all goes back to students, meaning that students get clearer and more benefits. Furthermore, the appropriate use of the scholarship funds by students could not be monitored clearly because the local government did not give clear authority to those appointed as evaluators.

D. CONCLUSION

In the realm of BOSDA policy preparation, it has been prepared by the applicable mechanisms. The process of drafting Perbup No. 19/2020 was reviewed by the existing legal umbrella in the existing regulations and laws that have been in effect before. Furthermore, the allocation of BOSDA funds to Madrasahs in 2021 and 2023 was constrained by the lack of regional income due to post-pandemic budget refocusing. Furthermore, in 2023 the BOSDA policy was changed to the Scholarship Program without going through a legal review process and analysis of the resulting output. In the realm of BOSDA policy implementation to Madrasahs, the Pendma Section of the Ministry of Religious Affairs of Malang District has been carried out well as the BOSDA implementer by its authority. Pendma's adequate resources and willingness to implement the BOSDA policy can be seen in its commitment to oversee the BOSDA policy starting from the stages of socialization, assistance, and monitoring and evaluation. With the change in the BOSDA policy to scholarships, the authority of Pendma Kemenag was replaced by Bakesbangpol.

The evaluation of the BOSDA policy is seen in three aspects, namely: administrative, judicial, and political. The results of the administrative evaluation showed that the change of BOSDA into a scholarship program did not have the authority to monitor the accuracy of the use of the scholarship funds that had been given. Then the results of the judicial evaluation showed that the BOSDA policy that turned into a scholarship was not preceded by an in-depth study in the legal realm and the impact of the success of the policy through the outputs produced. Furthermore, the results of the political evaluation showed a lack of positive acceptance from the constituents of the policy recipients, seen from the perceived impact of the policy and the efforts of Madrasah residents in continuing to demand that the BOSDA policy be carried out by the initial mechanism.

Based on the above conclusions, in unraveling the problems of education financing at the regional and central levels, there is a need for bureaucratic reform. The bureaucratic reform in question concerns the dualism and dichotomy in the organization of education. The implementation of formal education that has been under two ministries, namely the Ministry of Religious Affairs and the Ministry of Education or the Education Office, has made several

imbalances in equality and justice. Although the law and regional autonomy policy state that the two institutions are equal, the reality is different. As is the case with the problems described in this research. The bureaucratic reform offered is to simplify the governance and implementation aspects in the two institutions that have been authorized to manage education. Giving the authority to manage education in one door with a fixed legal umbrella is expected to be able to unravel the absurdity of the state's presence in managing education so far, both at the central level and at the regional level.

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