

The Implementation of the Allocation and Distribution of School Operational Assistance Program for Compulsory Education Units in Kuningan Regency, West Java Province

Bahri¹, Asep Sumaryana², Erlis Karnaesih³, Nina Karlina⁴,

Abstract

This study aims to describe the allocation and distribution policy of the School Operational Assistance Program (SOAP), which is also known as the *Bantuan Operasional Sekolah* funds for compulsory education units in Kuningan Regency, West Java Province, Indonesia. This study is a qualitative research that uses primary and secondary data. Primary data are obtained from informants, namely, structural officials of the Ministry of Education and Culture, Ministry of Home Affairs, and Ministry of Finance. Secondary data comprise official documents, such as the special allocation fund and institutional profiles, activity reports, and research results and relevant information. Results reveal that SOAP had been implemented in accordance with the provisions contained in the SOAP handbook. However, weaknesses should be addressed by school principals as the recipients and managers of the SOAP funds. Results of the evaluation reveal that in 2017, the SOAP funds for all 41 state junior high schools in Kuningan District amounted to nearly IDR 22,134,027,000. The largest proportion of 30% was allocated for the salaries of honorary teachers, employees (locally referred to as *guru tidak tetap* and *pegawai tidak tetap*), and freelance workers; 25% for service goods expenditure; 20% for teaching and learning activities; 15% for student activities; and 10% for building maintenance.

Key words: *School Operational Assistance Program (SOAP), Bantuan Operasional Sekolah (BOS), Primary Education, Evaluation.*

Introduction

The allocation of the School Operational Assistance Program (SOAP), which is locally known as the *Bantuan Operasional Sekolah* (BOS), is an Indonesian government policy that supports educational funding to improve access and quality of education, particularly primary education. SOAP was first implemented in 2005, during the previous administration. This program enables the central government to provide funds to elementary and junior high schools that are willing to

¹ Post Graduate Student in Public Administration, Faculty of Social and Political Sciences, Universitas Padjadjaran, bahri16001@mail.unpad.ac.id

² Faculty of Social and Political Sciences, Universitas Padjadjaran, asep.sumaryana@unpad.ac.id

³ Faculty of Social and Political Sciences, Universitas Padjadjaran, erlis.karnesih@unpad.ac.id

⁴ Faculty of Social and Political Sciences, Universitas Padjadjaran, nina.karlina@unpad.ac.id

meet the conditions and requirements. Schools covered by SOAP are public and private elementary and junior high schools. The program was first implemented in July 2005 at the beginning of school year 2005–2006. Conceptually, the BOS program differs from the previous education sector compensation program for reducing fuel oil, known as the *Program Kompensasi Pengurangan Subsidi Bahan Bakar Minyak* (PKPS-BBM). Until fiscal year 2004–2005, PKPS-BBM was allocated to elementary and junior high schools in the form of scholarships for indigent students or as student special assistance (*Bantuan Khusus Murid* (BKM)).

The BKM funds were given directly to selected students through a designated post office. SOAP adopted a different approach for funds distribution because the BKM funds were given to and managed by schools rather than to indigent students. The amount of SOAP funds given to schools is calculated on the basis of the number of students in each school. The aim of BOS is to waive tuition for indigent or underprivileged students, thereby enabling them to receive the nine-year compulsory education services.

The SOAP allocation and distribution policy is implemented through fund transfers from the state general cash account to the provincial regional general cash account and forwarded directly to public and private elementary education units in the form of grants. The program's implementation mechanism raises issues, specifically in the implementation policy design of the regional government regarding the principles of distribution adopted in Law No. 23 (2014) concerning regional government (Law No. 23 of 2014).

This issue pertains to Kuningan Regency, West Java Province. Kuningan Regency receives SOAP funds annually on the basis of the governor's decree, which stipulates that each education unit will be allocated SOAP funds from the province in the form of grants for the management of the basic education unit. However, the funds remain allocated in West Java.

The distribution and implementation of SOAP funds in Kuningan Regency are delayed. Thus, the state compulsory education and the private compulsory education units receive the funds late in the school year. Consequently, the schools experience difficulties funding teaching and learning activities, specifically purchasing books to prepare for the national examinations. The SOAP allocation increases regardless of the relatively low school performance. Moreover, the SOAP funds are allocated on the basis of the input of the number of students enrolled in the basic education data, which are locally known as *data pokok pendidikan*, and not on performance. Therefore, the schools and local governments are not encouraged or motivated to implement

proper planning and management to develop and improve the quality of education. Planning only covers the school operational costs, which increase annually.

Established and implemented public policies should be monitored by the policy evaluation oversight mechanism. The objective of policy evaluation is to assess the extent to which public policy effectiveness is accountable to the public and the extent to which its objectives are achieved. Evaluation is necessary to address the gap between expectations and reality in the context of compulsory education under the authority of the Kuningan Regency local government.

Based on the background above, the main focus of this research is to describe the implementation of the allocation and distribution of School Operational Funds for Compulsory Education Unit in Kuningan Regency, West Java Province. The research aims to answer the question "How is the implementation of the allocation and distribution policy of School Operational Assistance Program (SOAP) funds in the Compulsory Education Units in Kuningan Regency West Java Province?"

Literature Review

Concept of Policy Evaluation

Evaluation is one of the most important stages in the public policy process because it can assess the policy's effectiveness, efficiency, and accuracy. R. Nugroho (2003) stated that a public policy cannot be blindly implemented. Public policies must be monitored by an oversight mechanism called policy evaluation. Winarno (2012, 2016) stated that if a policy is considered a pattern of sequential activities, then policy evaluation is the final stage in the policy process. However, other researchers believe that evaluation is not the final stage.

Public policy evaluation must be understood as a positive concept. Evaluation aims to determine the deficiencies and compensate for the shortcomings. Anderson and Winarno (2016) stated that policy evaluation can be generally considered an activity that involves estimating or evaluating policies that cover substance, implementation, and impact. In this case, policy evaluation is viewed as a functional activity. That is, policy evaluation is implemented in the final stages and during the entire policy process. Therefore, policy evaluation can include the formulation of policy issues, proposed programs for resolving issues, implementation, and policy impact issues. Thus, policy evaluation is used to assess or determine the success and failure of the public policy implementation (Mustofa, 2017).

This statement was confirmed by Anderson (2003), who stated that policy evaluation is “the appraisal or assessment of policy, including its content implementation and impact.” Policy evaluation can be interpreted as evaluating or testing a policy, including content, implementation, and impact. Tangkilisan (2003) explained that “policy evaluation is basically comparing the objectives of the program with the results, which measure the impact of programs that might be distributed to policy.”

School Operational Assistance Program (SOAP)

The BOS funds provided for schools should be managed properly. The “Technical Guidelines for the use of SOAP Funds in 2012” (P. P. R. I. Nomor, 32AD) indicated that SOAP is a government program, which provides funding for non-personnel operating costs for compulsory education units that implement compulsory education programs.

Other countries use similar subsidies called conditional cash transfers (CCTs). CCTs provide monetary subsidy to indigents in return for fulfilling specific behavioral conditions, which are designed to minimize failures in terms of the objective of the subsidy while transferring money to the poor. De Janvry and Sadoulet (2006) formulated three rules to enable CCTs to assist in the efficient use of subsidies. The first rule aims to select the indigent recipients, the second determines eligibility among the indigent recipients, and the third is the calibration of transfers, particularly if budgets are insufficient to offer large universal transfers for all indigent recipients. In terms of selecting the underprivileged students to be assisted, the selection proxy indicators should be defined to identify and target indigents (Alatas, Banerjee, Hanna, Olken, & Tobias, 2012; Coady, Grosh, & Hoddinott, 2004; De Wachter & Galiani, 2006; Ma’sum & Wajdi, 2018).

CCTs are viewed as a method to reduce future poverty by investing in the next generation’s human capital (Fiszbein and Schady, 2009). The benefits of CCTs include increasing the likelihood of students to attend school, remain in school, matriculate to the succeeding grade level, and matriculate to a tertiary institution (Barrera-Osorio, Bertrand, Linden, & Perez-Calle, 2008). Apart from providing additional transfers to families, CCTs provide supply-side complements, such as infrastructure or additional teachers (García & Saavedra, 2017). In this regard, CCT implementation is similar to that of SOAP.

Since its launch in July 2005, SOAP’s main objective is to accelerate the achievement of the nine-year compulsory education program and to Accelerate the Advancement of Higher

Learning (Rodli, Prasnowo, Wajdi, & Sajiyo, 2018). In 2009, the program's main objectives emphasized improving quality, relevance, competitiveness, governance, accountability, and the public image (Supriyadi, 2010). Over time, the objectives changed depending on the needs and priorities. However, the main priority of SOAP is the non-personnel operational costs of schools. SOAP funds from the central government are limited; thus, the costs for school investment and teacher welfare should be financed from other sources, such as the local government and capable communities (Karim, 2014).

Several factors influence the implementation of the SOAP policies, namely resources and communication (Regina 2015; Yuliana, Widayati, & Taufiq, 2015). Regina (2015) further explained the challenges of the communication factor, namely, the two-way communication between the parties, in which the policy implementers submit and implement the policies formulated in conjunction with the feedback from the school as the spearhead of the SOAP policy implementation. Second, resource factors comprise staff members, information, authority, and facilities available to support SOAP. Nugroho, Widowati, and Rihandoyo (2013) determined that a relationship exists between the ability to implement and the actual implementation of the program. The program implementers' mastery of the procedures to implement SOAP (i.e., accounting, administration, and reporting abilities), which is supported by their educational background that is in accordance with the specifications, will facilitate the program implementation. If the executor can submit reports promptly, then the SOAP funds will be allocated on time. Moreover, a relationship exists between implementing abilities and communication. The availability of transparent information facilities and intensive socialization from the work units to the program implementers (schools) can support the implementation of programs in schools.

Other factors that influence the success of SOAP are the management of funds and all the resources included in SOAP. Transparency is necessary in the financial management of schools regarding openness in financial policy, in the amount of financial resources, and openness in its use and accountability for stakeholder reporting (Hariswati: 2015). The proper management of the SOAP funds is important in achieving its objectives effectively and efficiently. Moreover, such a proper management can be achieved through a systematic collaborative process starting from planning and implementation to evaluation. In the planning stage of the BOS fund utilization, the school principal first adjusts the overall school development plan, including the short-term and long-term

developments. Short-term developments are one-year development, whereas long-term developments are 5-, 10-, and 25-year developments. The SOAP funds can be used properly by following this plan.

The use of the SOAP funds should be based on mutual agreement and decisions among the school SOAP management team, teacher council, and school committee. The results of the agreement should be recorded in a meeting and signed by all the meeting participants. Not all school needs can be fulfilled by the SOAP funds because it can only finance certain activities, such as purchasing/copying textbooks, student learning and extra-curricular activities, school care, monthly honorarium payments for honorary teachers, and so on.

Accountability follows the use of the SOAP funds. In one form of accountability, each manager is required to report the results of his/her activities to the relevant parties. In general, program implementers report on the relevant statistics, such as the receipt of assistance, distribution, absorption, and fund use, as well complaints when problems arise.

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Method

Research Design

This study is a qualitative research with six basic assumptions that are consistent with Merriam (1998) and Creswell (2002). These studies discussed that a qualitative research is described as follows: (1) emphasizes processes rather than results or products; (2) is interested in the meaning that people attach to their lives, experiences, and structures; (3) is the main instrument for data collection and analysis; (4) involves field work; (5) is descriptive because researchers are interested in the process, meaning, and understanding gained through words or images; and (6) is inductive because researchers construct abstractions, concepts, hypotheses, and theories from the details

Research location

This research was conducted in Kuningan Regency, West Java Province. Location selection in Kuningan was conducted on the basis of the education profile of West Java Province in 2015. Kuningan Regency includes eight regencies in West Java Province (eighth place), the elementary school pure participation rate (PPR) percentage of which is below the national standard. Such a low level is prevalent despite the compulsory school PPR for West Java Province reaching above

the national standard of 96.65%. Kuningan Regency also includes 14 regencies/cities with middle school gross enrollment rate percentages below the national standard.

Data Types and Sources

This research used two types of data, namely, primary and secondary data. Primary data were obtained through informants, such as structural officials of the Ministry of Education and Culture, Ministry of Home Affairs, and Ministry of Finance. Secondary data comprised official documents, such as special allocation fund and institutional profiles, activity reports, study results, and research with information relevant to the present research.

Informant Selection

The informants were determined using a purposive sampling technique with particular considerations and objectives (Sugiyono, 2015). The informants are credible and competent experts who, apart from being a manifestation of their position and expertise, are considered capable of providing information related to the substance of the data and information on the subject matter analyzed in the current study. Furthermore, the determination of informants refers to the SOAP team established at the central, provincial, and regency/city levels on the basis of the provisions in the Minister of Education and Culture Regulation No. 16 of 2016.

Table 1

Research Informants

No.	Unit	Total
1.	Ministry of Education and Culture (Central SOAP Team)	1
2.	Ministry of Finance (Central SOAP Team)	1
3.	Ministry of Home Affairs (Central SOAP Team)	1
4.	Head of West Java Provincial Education Office (Provincial SOAP Team)	1
4.	Head of Kuningan District Education Office (Kab SOAP Team)	1
5.	Elementary and middle school principals (School SOAP Team)	10
	Total	15

Research Instrument

As this is a qualitative research, the researchers acted as the research instruments to understand the phenomenon under the study of events, actions, talk, and interaction (Barrett, 20017) and that the researcher play a central role in generating and interpreting the data (Xu & Storr, 2012). The researcher conducted the interview and observation. Open interview guide, observation checklist, field notes, tape recorders, and cameras were used to list, record, observe, and document the interview and observation activities with the informants.

Data Collection Techniques and Data Validation

Data were collected in natural settings related to all matters of the SOAP fund allocation for compulsory education units by interviewing the informants and observing the implementation of SOAP as well as reviewing the related documents. In addition, focus group discussions (FGDs) were conducted. Those two data were expected to obtain comprehensive data to answer the problems presented in this study. Data were obtained from in-depth interviews with informants and secondary sources and documents.

Triangulation techniques on sources and methods were used to ensure the validity, objectivity, and reliability of the data collected through in-depth interviews and documents or relevant studies. The source and method triangulation were conducted by verifying the data sources and methods with other data. This technique was applied to strengthen the data and ensure correctness and completeness. Moreover, this technique was implemented continuously until the researchers were satisfied and certain with the validity of the data.

Data validity in qualitative research applies stages of validity based on Creswell (2002) and are divided into internal and external validities. To ensure internal validity, the strategies implemented include data triangulation, analysis by members or informants, and long-term and repeated observations at the research site.

Data analysis technique

Data analysis was performed to process data into information and understand the characteristics and utilize them to solve the research-related problems. Qualitative analysis was used in accordance with Miles and Huberman. In the Miles and Huberman models, data are analyzed in three-stage cycles, namely, data codification, data presentation, and conclusion or verification. The

third stage presents the research findings on the basis of the data analysis that was performed on the results of the in-depth interviews and documents.

A combined structuralism and heretic interpretation method was used for the data interpretation activities. In the structuralism method, the position of elements within a series of other elements (i.e., a series of words, phrases, and sentences in this case) are analyzed. In the heretic method, data or information obtained on the basis of the researcher's knowledge derived from reading materials or literature are interpreted. That is, the obtained data are interpreted with the aid of theoretical and conceptual knowledge. The combined data interpretation methods were conducted in two data interpretation stages: data interpretation that uses the structuralism and heretic methods.

Findings and Discussion

Coverage of the SOAP Funds for Students from Indigent Families

The scope of the SOAP funds for students from indigent families is based on the results of the student data compilation implemented by the school, draft of the school revenue and expenditure budget (SREB), and accountability report for the implementation of SOAP in the Kuningan District middle school. The number of students from indigent families range from 20% to 33% of the total student population. Schools have been unable to completely provide adequate services for all indigent students. Services are distributed in stages because of the limited sources of funds used for school operations. School resources from parents/guardians, the Kuningan Regency local government budget (LGB) assistance, the SOAP funds have been unable to provide proper services for indigent students despite the SOAP program contributing to poverty reduction by approximately 20%–25%. This issue was reinforced by interviews with several principals, who expressed that although the SOAP funds are insufficient for all school operations, it has generally improved the operations of schools. However, the SOAP fund school contributions is relatively large compared with the minimal LGB assistance. School services for indigent students is limited to scholarships, specifically the exemption of tuition (IDR 55,000–IDR 60,000) and donations. Although the donation amount is determined by the school committees, schools are currently unable to implement the SOAP program in accordance with the set guidelines. Moreover, the schools have been unable to provide transportation assistance for indigent students because of the limited funds available for school operations.

The results of the study on the SOAP financial accountability report revealed that the SOAP funds have contributed substantially to education in the region. The results of a study of the accountability report of the SOAP implementation in 10 sample schools indicated that the SOAP funds support the school expenditure and expenditure budget an average of 25%–30% of the total planned income and expenditure budget set by the school.

From the interview results of the 30 respondents, the majority of the participants (i.e., 13 respondents or 43.3%) stated that SOAP eased the burden of underprivileged students, while 10 respondents (i.e., 33%) stated that the program was beneficial for underprivileged students. The remaining 7 respondents stated that the program was adequate in assisting underprivileged students. By considering the dominant answers, SOAP can be concluded to be beneficial for the families of underprivileged/indigent students. This conclusion is reinforced by the results of the interviews with the principals of 4 Kuningan middle schools with a total of 928 students. Of the total student population, as many as 200 students (20%) were given scholarships in the form of exemptions for building assistance and tuition, except fees for planned school tours.

Coverage of the SOAP Funds for Students from Underprivileged Families

The results of the interviews with the principals of State Junior High School number 9 and State Junior High School number 4 in Kuningan Regency (respondents in this study) revealed that the SOAP program waived the cost of education for students who could not afford it. The results of this study strengthened the results of the interviews with Dr. Sri Santoso, Head of the Education Office, who concurrently serves as the Chairman of the SOAP District Management Team in Kuningan District. Dr. Santoso expressed that if the implementation of the SOAP program is consistent and the commitment is in accordance with the SOAP guidance provisions, then SOAP will be able to waive educational costs for indigent students. The statement from the head of the office or the chairperson of the SOAP Management Team is supported by the results of the interviews with the head of State Junior High School number 21, who expressed that the implementation of the SOAP program has been able to assist students who were unable continue their education.

The results of the research documentation for the 2017 SREB and 2017 Accountability Report for the Implementation of School Activities, including State Junior High School number 4, State Junior High School number 9, State Junior High School number 21, State Junior High School

number 34, and State Junior High School number 3 (comprising the research sample) indicated that each of the schools was able to waive all costs for indigent students. From the five state junior high school sample, administrators can budget to waive educational costs for 15%–20% (approximately 200 students) of the total student population per school.

Interviews with several public middle school principals revealed that the SOAP funds received by schools were relatively effective in providing broad access to indigent families for completing the compulsory nine-year education. This result was proven by the study of the SOAP financial accountability reports. The results revealed that the SOAP funds have contributed substantially to education in the region in terms of supporting underprivileged students.

Benefits and Impact of the SOAP Implementation

The 41 Kuningan District middle schools were determined to have used the majority of the SOAP funds as follows: (1) pay for the salaries of honorary teachers, staff members, and freelance employees; (2) purchase goods and services; and (3) pay for teaching and learning activities. Schools have not completely used the SOAP funds in accordance with the operational guidelines because these funds as transportation provisions for indigent students have not been provided. Transportation for teachers and freelance staff members are obtained from the local revenue and expenditure budget. Student admission is subject to various levies for building rehabilitation, purchase of equipment (e.g., computers), for the school perimeter fence repair, and others that are indirectly related to the educational process.

The impact felt by schools with SOAP includes increases in the quantity and quality of educational facilities, thereby enhancing the quality of the teaching and learning processes and reducing the students' financial burdens. For example, the tuition in Kuningan for each student before the implementation of SOAP was approximately IDR 90,000. After SOAP, tuition was reduced to IDR 55,000, thereby decreasing the cost for each student by as much as IDR 35,000 (approximately 30%–35%). Another impact is the school allocation for special assistance for indigent students that is relatively large, the range of which is 15%–20% of the total number of students.

The results of the evaluation of the accountability report on the SOAP implementation from the sampled schools and those of the interview with the principal of Junior High School number 4 revealed that for school year 2016–2017, the allocation for special assistance for under 20% (approximately 200 of the 928 students) was given in the form of scholarships, including the

exemption of all educational costs, except the cost of study tours. This number increases annually and is realized through SOAP and the implementation of the school cross-subsidy management for abled parents to assist in paying for the educational fees of indigent students.

The results of the SOAP financial accountability report determined that the SOAP funds have a considerable impact on education in the region. The results of a study of the accountability reports on the SOAP implementation in 10 sample schools determined that SOAP funds support the SREB draft by an average of 25%–30% of the total planned income and expenditure set by the school. For the middle school SREB, the state of Kuningan Regency allocated approximately IDR 1.5 million to IDR 1.8 billion.

Discussion

In general, the SOAP implementation in the Kuningan District public middle school has proceeded well. However, weaknesses remain in such an implementation. The findings revealed that a few practices were inconsistent with the SOAP implementing guidelines.

- a. The SOAP implementation manual indicates that the specific purpose of SOAP is to assist indigent or disadvantaged students in availing quality nine-year compulsory education services. However, the practice differs in reality, in which SOAP is used for general subsidies to finance school operational activities for the benefit of the entire student population. Consequently, not all students from indigent or disadvantaged families can obtain adequate educational services.
- b. The majority of the SOAP funds was used by the 41 Kuningan District middle schools (1) for the salaries of the honorary teachers, staff members, and freelance staff members; (2) to purchase goods and services; and (3) pay for teaching and learning activities. Schools have been unable to completely use the SOAP funds in accordance with operational guidelines. The reason is that the SOAP funds should be used for transportation provisions for indigent students, teacher competitions, and salaries of freelance staff members. At present, these expenses are financed by the local government. Students are currently subject to various levies for building rehabilitation, purchase of equipment (e.g., computers), perimeter fence repairs, and others matters that are indirectly related to education.
- c. Schools can use the SOAP funds to implement various activities that have been prepared on the basis of the School Budget Revenue and Expenditure Plan or the *Rencana Anggaran Pendapatan dan Belanja Sekolah* (RAPBS) prepared by school administrators and committees.

RAPBS, as a requirement to receive SOAP, should be approved by the school committee head. However, the results of the study on the SOAP implementation have revealed the dominating role of the principal in the preparation of RAPBS and management of the SOAP funds for nearly all schools. Teachers and parents were rarely invited in the RAPBS preparation process, while school committees generally participated only in the signing the RAPBS prepared by the school. This practice has contributed to the ineffectiveness of the control functions.

- d. The SOAP implementation guidebook indicates that the SOAP fund disbursement is implemented in two stages, while the SOAP funds are received during the first month of each stage. However, the SOAP fund disbursement is actually delayed. In 2017, the SOAP funds for the first quarter from January to June was disbursed as late as the last semester, thereby causing problems for schools as executors of teaching and learning activities. Learning activities are required to continue regardless of unavailable funds, thereby prompting schools to exert considerable effort to seek funding to ensure that the educational processes proceed smoothly.
- e. Realization of Disbursement of the SOAP funds

The 2017 SOAP funds for public and private junior high schools was IDR 220,487,130,000 for 622,845 students. The realization of the SOAP fund disbursement was implemented through two stages: the first stage was from January to June 2017, while the second stage was from July to December 2017.

The SOAP fund disbursement for the first phase (January–June 2017) amounted to IDR110,243,565,000.00. The first phase of the realization was highly effective and efficient because the funds were received by the schools.

The SOAP fund disbursement for the second stage (July–December 2017) amounted to IDR 110,243,365,000. The second realization revealed weaknesses in the process of channeling SOAP funds, which have not been disbursed in accordance with the predetermined schedule. Regardless of the delay in the actual fund disbursement, the SOAP guidebook regulated that the distribution of the SOAP funds every three months and channeled during the first month of the three-month period. The new SOAP funds can be disbursed in two stages, namely, in June and December for the first and second stages, respectively, thereby solving the issue of SOAP fund disbursement at the end of the quarter and even at the end of the semester. Despite the ability of schools to implement operational activities without the SOAP funds, this delay causes chaos within the

school administration. Learning activities are required to be implemented whether the school has reserved funds, thereby disturbing the student learning process.

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