



ANALYSIS OF EFFICIENCY AND EFFECTIVENESS OF SCHOOL OPERATIONAL ASSISTANCE FUND MANAGEMENT IN ISLAMIC EDUCATIONAL INSTITUTIONS

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Abstract :

This study aims to analyze the efficiency and effectiveness of the management of School Operational Assistance funds at Madrasah Ibtidaiyah At-Taqlwa Bondowoso. This study identifies how the School Operational Assistance fund management process is carried out and the extent to which the fund management is efficient and effective in improving the quality of education in the madrasah. The research method used is qualitative descriptive with a case study approach. Data was collected through interviews with madrasah heads, treasurers, and several teachers, as well as analysis of documents related to reports on the use of School Operational Assistance funds. Data analysis techniques are carried out by means of data reduction, data presentation, and conclusion drawn.

The results of the study show that the management of School Operational Assistance funds at Madrasah Ibtidaiyah At-Taqlwa is in accordance with the guidelines set by the Ministry of Education and Culture. However, there are several obstacles in terms of planning and reporting that are not fully optimal. The use of School Operational Assistance funds is mostly focused on operational needs and improving the quality of learning, such as the purchase of teaching aids and textbooks. However, the efficiency of fund management is still not optimal because there are expenses that are not in accordance with the priority of needs. In addition, the effectiveness of the use of funds can be seen from the improvement of the quality of teaching and educational facilities, although there are still shortcomings in facilities and infrastructure that support learning. This study recommends improvements in budget planning, reporting transparency, and strengthening supervision to improve the efficiency and effectiveness of School Operational Assistance fund management.

Keywords : *Efficiency, Effectiveness, School Operational Assistance Fund Management, Madrasah Ibtidaiyah, Islamic Education.*

Abstrak:

Penelitian ini bertujuan untuk menganalisis efisiensi dan efektivitas pengelolaan dana Bantuan Operasional Sekolah di Madrasah Ibtidaiyah At-Taqlwa Bondowoso. Penelitian ini mengidentifikasi bagaimana proses pengelolaan dana Bantuan Operasional Sekolah dilakukan dan sejauh mana pengelolaan dana tersebut efisien dan efektif dalam meningkatkan kualitas pendidikan di madrasah. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan pendekatan studi kasus. Data dikumpulkan melalui wawancara dengan kepala madrasah, bendahara dan beberapa guru, serta analisis dokumen terkait laporan penggunaan dana Bantuan Operasional Sekolah. Teknik analisis data dilakukan dengan cara reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa pengelolaan dana Bantuan Operasional Sekolah di Madrasah Ibtidaiyah At-Taqlwa sesuai dengan pedoman yang ditetapkan oleh Kemendikbudristek. Namun, ada beberapa kendala dalam hal perencanaan dan pelaporan yang belum sepenuhnya optimal. Penggunaan dana Bantuan Operasional Sekolah sebagian

besar difokuskan pada kebutuhan operasional dan peningkatan kualitas pembelajaran, seperti pembelian alat peraga dan buku ajar. Namun, efisiensi pengelolaan dana masih belum optimal karena ada pengeluaran yang tidak sesuai dengan prioritas kebutuhan. Selain itu, efektivitas penggunaan dana dapat dilihat dari peningkatan kualitas fasilitas pengajaran dan pendidikan, meskipun masih terdapat kekurangan sarana dan prasarana yang menunjang pembelajaran. Studi ini merekomendasikan perbaikan perencanaan anggaran, transparansi pelaporan, dan penguatan pengawasan untuk meningkatkan efisiensi dan efektivitas pengelolaan dana Bantuan Operasional Sekolah.

Kata Kunci : *Efisiensi, Efektivitas, Pengelolaan Dana Bantuan Operasional Sekolah, Madrasah Ibtidaiyah, Pendidikan Islam.*

INTRODUCTION

Education is one of the sectors that has a very important role in advancing human resources. The Government of Indonesia through the School Operational Assistance program strives to provide adequate financing for schools, including Islamic educational institutions, to support operational activities needed in the learning process (Ministry of Education and Culture, 2020). This program aims to improve the quality of education, equal access, and reduce the burden of education costs that must be borne by the community (Suryani, 2019). However, in the midst of these efforts, the management of School Operational Assistance funds is often a challenge, especially in Islamic educational institutions, such as madrasah ibtidaiyah.

Madrasah Ibtidaiyah At-Taqwa Bondowoso is one of the Islamic educational institutions that receives School Operational Assistance funds to support its operations. However, in reality, there are still several obstacles in terms of the efficiency and effectiveness of the management of these funds. A number of studies show that many Islamic educational institutions have difficulty in utilizing School Operational Assistance funds to the fullest, either due to limited human resources, lack of understanding of regulations, and lack of effective supervision (Hendrawan, 2020; Putra, 2019). Therefore, it is important to review the management of School Operational Assistance funds at Madrasah Ibtidaiyah At-Taqwa Bondowoso to find out the extent of efficiency and effectiveness of its use.

Efficiency in the management of School Operational Assistance funds is related to the extent to which the available funds can be used optimally, with the right allocation of costs for activities that are in accordance with educational objectives. Meanwhile, effectiveness measures the extent to which the use of these funds can achieve the goals that have been set, such as improving the quality of education and facilitating a better learning process for students (Hartono, 2021). By understanding these two aspects, it is hoped that strategies can be found to improve the management of School Operational Assistance funds more optimally at Madrasah Ibtidaiyah At-Taqwa Bondowoso.

One of the factors that affect the efficiency and effectiveness of School Operational Assistance fund management is good financial management. According to Rudianto (2021), transparent and accountable fund management is very important so that the funds can be used in accordance with their intended purpose and have a positive impact on the quality of education. At Madrasah Ibtidaiyah At-Taqwa Bondowoso, although there is a reporting and

supervision mechanism, challenges related to transparency and accountability in the management of School Operational Assistance funds still need more attention.

In addition, another aspect that affects the management of School Operational Assistance funds is the training and competence of fund managers. Financial managers who have sufficient knowledge of School Operational Assistance regulations, as well as skills in planning and executing budgets, will be better able to manage funds efficiently and effectively (Kartono, 2019). In this case, Madrasah Ibtidaiyah At-Taqwa Bondowoso as one of the Islamic educational institutions needs to facilitate training for fund managers to improve the quality of financial management.

Good management of School Operational Assistance funds will have a direct impact on the quality of education. School Operational Assistance funds that are used efficiently and effectively can be used to improve learning facilities, teacher quality, and more interactive and fun learning activities for students. This is important to support the achievement of quality and equitable education goals, which in turn will contribute to the progress of Islamic education in Indonesia (Saefuddin, 2020). Therefore, this study aims to identify the extent to which School Operational Assistance funds can be used optimally at Madrasah Ibtidaiyah At-Taqwa Bondowoso.

As an Islamic educational institution oriented to the formation of character and intelligence of students, Madrasah Ibtidaiyah At-Taqwa Bondowoso has its own challenges in managing School Operational Assistance funds. Unlike public schools, madrasahs must balance between the general curriculum and the religious curriculum, which requires more careful and planned management in the allocation of School Operational Assistance funds. The need for infrastructure facilities that support religious and general learning activities, as well as the development of teacher quality, requires careful planning so that School Operational Assistance funds can be used as well as possible (Budiarti, 2018).

In addition, the importance of monitoring and evaluating the use of School Operational Assistance funds cannot be underestimated. According to Suryani (2019), regular supervision and in-depth evaluation of the use of funds can help schools in identifying existing problems and finding the right solutions. At Madrasah Ibtidaiyah At-Taqwa Bondowoso, supervision of the management of School Operational Assistance funds is carried out by the madrasah internal and authorized external parties, but the effectiveness of this supervision needs to be improved to ensure that there is no misuse of funds.

The importance of transparency and clear reporting in the use of School Operational Assistance funds is also undeniable. Kartono (2019) stated that without a clear and easy-to-understand reporting system, School Operational Assistance fund management will be less effective, because stakeholders cannot properly monitor and evaluate the use of funds. Therefore, the implementation of a transparent reporting system at Madrasah Ibtidaiyah At-Taqwa Bondowoso needs to be a special concern in an effort to improve the efficiency and effectiveness of the use of School Operational Assistance funds.

This study aims to analyze the efficiency and effectiveness of School Operational Assistance fund management at Madrasah Ibtidaiyah At-Taqwa Bondowoso, as well as identify factors that affect the management of these funds. In this study, the author will use a qualitative approach with an in-depth case study method, which involves interviews with School Operational Assistance fund managers, madrasah heads, and other related parties to get a clearer picture of the School Operational Assistance fund management process in the institution.

RESEARCH METHOD

This study uses a qualitative approach with a case study method to analyze the efficiency and effectiveness of School Operational Assistance fund management at Madrasah Ibtidaiyah At-Taqwa Bondowoso. The qualitative approach was chosen because this study aims to explore a deep understanding of the practice of School Operational Assistance fund management and the factors that influence it, especially in the context of Islamic educational institutions. According to Creswell (2014), a qualitative approach allows researchers to gain a broader and more comprehensive insight into existing problems through more in-depth and holistic data collection.

The case study method was chosen because this study was focused on the analysis of School Operational Assistance fund management in one Islamic educational institution, namely Madrasah Ibtidaiyah At-Taqwa Bondowoso. The case study allows the researcher to conduct an in-depth analysis of the School Operational Assistance fund management practices carried out by the madrasah, both in terms of the efficiency of the use of funds and the achievement of the goals that have been set (Yin, 2014). This research will identify the obstacles, challenges, and factors that affect the management of these funds.

Data collection was carried out through in-depth interviews with parties directly involved in the management of School Operational Assistance funds, such as madrasah heads, treasurers, and other financial managers. The interviews were conducted in a semi-structured manner, which allowed the researcher to obtain more open and flexible information from the respondents. According to Patton (2002), semi-structured interviews provide freedom for respondents to explain their views in more detail, so that the data obtained is more in-depth and relevant to the context of the research.

In addition to interviews, data collection is also carried out through document analysis, namely by examining financial statements and other related documents related to the use of School Operational Assistance funds at Madrasah Ibtidaiyah At-Taqwa Bondowoso. These documents will provide an overview of the allocation and use of funds, as well as whether the use of funds is in accordance with existing provisions. Document analysis can also strengthen the results of the interview by providing more concrete evidence about the management of funds carried out (Bowen, 2009).

The collected data will be analyzed using qualitative descriptive analysis techniques. This technique allows researchers to organize and analyze data systematically to find patterns or themes that emerge, so as to produce relevant

conclusions regarding the efficiency and effectiveness of School Operational Assistance fund management. The results of this study are expected to provide recommendations to improve the management of School Operational Assistance funds at Madrasah Ibtidaiyah At-Taqwa Bondowoso and contribute to the development of Islamic education policies related to the management of education funds.

FINDINGS AND DISCUSSION

School Operational Assistance Fund Management at Madrasah Ibtidaiyah At-Taqwa Bondowoso

The management of School Operational Assistance funds at Madrasah Ibtidaiyah At-Taqwa Bondowoso is carried out through a mechanism that is in accordance with government regulations. Based on interviews with madrasah heads and treasurers, the School Operational Assistance fund management process begins with planning carried out at the beginning of the school year. This budget planning is prepared based on the operational needs of the madrasah, such as teacher salaries, the purchase of learning tools, and the maintenance of madrasah facilities. In this planning, the madrasah refers to the guidelines that have been set by the Ministry of Education and Culture, which emphasizes the use of funds for purposes that directly support the learning process (Ministry of Education and Culture, 2020).

However, in practice, there are several challenges faced in the management of School Operational Assistance funds, especially related to the limitations of human resources who have sufficient understanding of good and correct fund management. This is in accordance with the findings of Putra (2019) which states that many School Operational Assistance fund managers in Islamic educational institutions do not have a deep understanding of School Operational Assistance regulations. This results in sometimes discrepancies in the budget allocation that should be used for the purchase of learning tools, but are diverted to other posts that are not in accordance with the provisions.

In addition, despite clear procedures for reporting and using funds, the internal monitoring system implemented by madrasahs is often not strong enough to minimize the misuse of funds. As stated by Rudianto (2021), an ineffective supervision system can cause funds not to be used optimally according to their designation. In the case of Madrasah Ibtidaiyah At-Taqwa Bondowoso, internal supervision was carried out by the head of the madrasah, but the supervision had not been carried out regularly and comprehensively.

School Operational Assistance Fund Management Efficiency Analysis

The efficiency of School Operational Assistance fund management at Madrasah Ibtidaiyah At-Taqwa Bondowoso can be seen from the extent to which the funds received can be used to support educational activities with optimal allocation. Based on the analysis of the financial statements obtained, School Operational Assistance funds in this madrasah are used for several important posts, such as teacher salaries, procurement of teaching materials, and facility maintenance. The use of these funds is quite efficient in terms of budget allocation, where the majority of funds are used for purposes that directly support learning activities.

However, even so, the efficiency of the use of School Operational Assistance funds can still be improved, especially in the procurement of teaching tools and materials. Based on data obtained from document analysis, there are several procurement items that are not always in accordance with real needs in the field. For example, the procurement of stationery and teaching materials is not efficient enough in their use, because some of the items purchased are not used in accordance with their functions or do not support the improvement of learning quality (Hendrawan, 2020). This shows that there is room for improvement in the planning and evaluation of the use of School Operational Assistance funds, especially in terms of the compatibility between the budget and the operational needs of the madrasah.

According to Suryani (2019), efficiency in School Operational Assistance fund management can be improved by conducting more careful planning and based on a more detailed needs analysis. Madrasah Ibtidaiyah At-Taqwa Bondowoso has carried out budget planning involving related parties, but the planning needs to be supported by a more systematic periodic evaluation to ensure that each budget post is used in accordance with the priority of the most urgent needs.

Analysis of the Effectiveness of School Operational Assistance Fund Management

The effectiveness of School Operational Assistance fund management at Madrasah Ibtidaiyah At-Taqwa Bondowoso can be measured from the extent to which the funds that have been used have contributed to improving the quality of education in the madrasah. Based on interviews with teachers and madrasah heads, the use of School Operational Assistance funds allocated for the procurement of learning tools and improving the quality of teaching has had a positive impact, especially in increasing student learning motivation and teacher performance. The use of funds for teacher training is also felt to be quite effective, because teachers who take part in the training feel more confident in teaching and use more innovative methods in the learning process.

However, despite the significant improvement in the quality of learning, the effectiveness of School Operational Assistance fund management is still hampered by several factors, such as the lack of adequate facilities and infrastructure to support more interactive learning activities. As stated by Hartono (2021), the effectiveness of School Operational Assistance funds is not only measured from budget allocation, but also from the use of funds that can improve the quality of education as a whole. At Madrasah Ibtidaiyah At-Taqwa Bondowoso, the procurement of incomplete tools and facilities is still an obstacle in achieving maximum effectiveness.

More effective management of School Operational Assistance funds also requires improvements in terms of transparency and reporting on the use of funds. According to Budiarti (2018), transparency in the use of education funds can speed up the evaluation and supervision process, so that the use of funds is more targeted. Madrasah Ibtidaiyah At-Taqwa Bondowoso has reported the use of School Operational Assistance funds to related parties, but

the reporting needs to be clarified and accompanied by more detailed details so that it can be clearly seen how the funds are actually used to support activities directly related to education.

Challenges in School Operational Assistance Fund Management at Madrasah Ibtidaiyah At-Taqwa Bondowoso

Several challenges in the management of School Operational Assistance funds at Madrasah Ibtidaiyah At-Taqwa Bondowoso need further attention. One of them is the limitation of human resources who have the knowledge and skills to manage funds efficiently and effectively. School Operational Assistance fund managers in this madrasah, even though they already understand the basics of financial management, still need to receive advanced training on more modern ways of managing funds and in accordance with applicable regulations (Kartono, 2019).

In addition, supervision of the use of School Operational Assistance funds is also a challenge. Although internal supervision is carried out by the head of the madrasah and other related parties, less intensive supervision can cause discrepancies in the use of funds, especially in terms of purchasing goods and using budgets that are not on target (Suryani, 2019). Therefore, there needs to be a stronger and periodic monitoring mechanism so that School Operational Assistance funds can be used optimally for the benefit of education.

Based on the results of the analysis, several recommendations can be given to improve the efficiency and effectiveness of School Operational Assistance fund management at Madrasah Ibtidaiyah At-Taqwa Bondowoso. First, madrasahs need to improve budget planning based on a more detailed and detailed needs analysis. Second, training for financial managers and educators needs to be improved so that they have better skills in managing funds and carrying out more effective learning activities (Putra, 2019). Third, supervision of the use of School Operational Assistance funds needs to be carried out more intensively by involving more parties in the supervision process.

By following these recommendations, it is hoped that Madrasah Ibtidaiyah At-Taqwa Bondowoso can optimize the use of School Operational Assistance funds, which in turn will improve the quality of education and meet the goals expected by the School Operational Assistance program, namely improving the equity and quality of education throughout Indonesia (Saefuddin, 2020).

CONCLUSION

Based on the results of research that has been conducted on Analysis of the Efficiency and Effectiveness of School Operational Assistance Fund Management of Islamic Educational Institutions at Madrasah Ibtidaiyah At-Taqwa Bondowoso, it can be concluded as follows:

1. The management of School Operational Assistance Funds at Madrasah Ibtidaiyah At-Taqwa Bondowoso is in accordance with the guidelines set by the Ministry of Education and Culture. The process of planning,

implementing, and reporting School Operational Assistance funds is carried out by managers consisting of madrasah heads, treasurers, and several teachers. However, there are still several obstacles related to the lack of technical skills in compiling financial statements in accordance with the set standards.

The efficiency of School Operational Assistance Fund Management at Madrasah Ibtidaiyah At-Taqwa can be said to be not optimal. Although most of the funds are used for operational activities in accordance with the provisions, there are inefficient expenditures, such as excessive purchases of stationery and the procurement of books that do not fully support the curriculum implemented. Therefore, there needs to be a more mature and real need-based budget planning to avoid waste.

2. The effectiveness of School Operational Assistance Fund Management in this madrasah is quite good, especially in supporting the improvement of learning quality through the purchase of teaching aids and textbooks needed. The use of funds for teacher training also has a positive impact on improving teaching competence. However, there are still several aspects that need to be improved, such as the procurement of more adequate facilities to support more interactive learning.
3. Transparency and Supervision System for the management of School Operational Assistance funds is still a challenge. Although financial reports are submitted to the authorities, the reporting system that is open and easily accessible to the public and parents of students is still not running optimally. In addition, internal supervision has not been fully effective, which causes fund management to not be fully controlled.

Based on these findings, there are several recommendations that need to be implemented to improve the management of School Operational Assistance funds at Madrasah Ibtidaiyah At-Taqwa, including: (a) more detailed and needs-based budget planning, (b) improving the skills of fund managers through more intensive training, (c) development of a more effective internal control system, and (d) transparency in financial statements that are more open and easily accessible to related parties.

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