

MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE FINANCING IN ISLAMIC BOARDING SCHOOLS

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 DOI : <http://dx.doi.org/10.30983/icmie/>

ABSTRACT

One of the important elements owned by a boarding school in order to become a boarding school that can produce quality human resources is in terms of financing. Problems that occur in institutions related to education financing management include limited sources of funds, unclear program financing, lack of transparency, not supporting the vision and mission, and policies. The objectives of this study are (1) to describe and analyze the education financing budget planning at the boarding school 2) Describe and analyze the cost accounting system used to finance various educational activities at boarding schools. (3) Describing and Analyzing the evaluation system for the use of education costs at boarding schools, and (4) Knowing the obstacles and supporters in the management of education financing at boarding schools. The research approach used in this study is a qualitative approach. This research was conducted at the Tarbiyah Islamiyah Gobah V Surau Islamic Boarding School by taking informants from the Head of the Islamic Boarding School, the Treasurer of the Islamic Boarding School, and Ustad or Teachers of the Islamic Boarding School. Data validity checks were carried out using source and method triangulation techniques. The data collection methods used are interviews, observation and documentation. Research results were (1) The process of budgeting Education Financing of Tarbiyah Islamiyah Gobah V Surau Islamic Boarding School involves the Pondok Leader, Foundation, Pondok Treasurer, Asatid Council (Teachers) and is carried out at the end of the school year. In the deliberation, the participants compiled a draft budget then the Leader asked for approval from the Pondok Pesantren Caregiver. (2) Expenditures and income are recapitulated by the cottage treasurer. This process is planned at the end of each month. After the recap of the bookkeeping is complete, it is authorized by the Pondok Pesantren leader and the Pondok treasurer. (3) The Education Financing Evaluation System of the Tarbiyah Islamiyah Gobah V Surau Islamic Boarding School is not scheduled. (4) Supporting factors include: cooperation with benefactors and government policies on education financing for Islamic boarding schools while inhibiting factors are related to the flow of fund disbursement and delays in SPP payments.

Keywords: Management, Financing, Boarding school

INTRODUCTION

Boarding school as a religious educational institution and Boarding school as the oldest educational institution in Indonesia is a community education that studies Islam. In everyday terms, Boarding school is also called pondok. There are some who combine the two so that the term boarding school appears.

The management of Boarding school is generally closed, centralized and familial in nature (Arief 2022). Especially when it comes to financial matters, only the kyai and his family can know about it. This gives the impression that the Boarding school is like a Berlin wall that is

difficult to penetrate by any party. Boarding school need funds for the development of Boarding school, although the funds needed are relatively small and only involve a few parties, it does not rule out the possibility of making financial reports, and this financial management is needed for simple reports or explanations in accordance with the principles of public financial management to the community so that the good name of the Boarding school among the community is good and maintain the good name of the Boarding school.

Financial management in Boarding schools certainly needs to be well organized to support the provision of facilities and infrastructure in order to streamline learning activities, and improve the achievements and skills of students. Financial management in Islamic boarding schools must be properly implemented so that the existence of Islamic boarding schools is more advanced and the community has more confidence in the Islamic boarding schools around them (Yelsi Oktaviaa, 2023).

The education community seems to have to realize that the problem in Islamic boarding schools today is that financial management is not neat and transparent (Mediaty, Andi Kusumawati, Syamsuddin 2023). Meanwhile, the development of Boarding school is inseparable from funds, both funds from students, the community, and also School Operational Assistance (BOS) funds budgeted by the central government for the compulsory basic education program managed by Boarding school.

Education financing in the context of the education system in Indonesia is a strategic component that will determine whether or not the educational goals that have been set are achieved. In other words, the quality of education practices in Indonesia is strongly influenced by the financing component of education. Seeing the strategic role of education financing, the state through the National Education System Law Number 20 of 2003, Article 46 states that: Education funding is a joint responsibility between the government, local governments, and the community. Then in chapter III Article 5 paragraph (2) it is also stated that the Government and Regional Governments must ensure the availability of funds for the implementation of education for every citizen aged seven to fifteen years. This juridical foundation is strengthened by the funding of PP. No. 48 of 2008, which states that sources of education funding come from the central government budget, local government budgets, and from the community (both from parents/guardians of students and from other parties in the form of donations/grants and fees for organizing education organized by the community).

Development policies for the period 2004-2009 include increasing children's access to higher quality education through increased implementation of the Nine-Year Compulsory Basic Education and providing greater access to community groups that have been unable to access education services (Ahmad Sahnun 2023).

For this reason, the government issued the School Operational Assistance Program (BOS), which began in July 2005. The School Operational Assistance Program is an effort by the government to implement the mandate of the 1945 Constitution of the Republic of Indonesia, which is contained in article 31, paragraphs one, two, three and four. Paragraph 1 reads "Every citizen has the right to an education". Paragraph 2 "Every citizen is obliged to attend basic education and the government is obliged to pay for it". Paragraph 3 "The government shall seek and organize a national education system, which shall enhance faith and piety and noble character in order to educate the nation's life as regulated by law". Paragraph 4 "The state shall prioritize an education budget of at least 20% of the state revenue and expenditure budget and of the regional revenue and expenditure budget to meet the needs of national implementation.

The BOS funds are intended for all students of public/private primary schools/ madrasah/ SDLB/ junior high schools/ MTs/ SMPLB and *Salafiyah* Islamic boarding schools as

well as non-Islamic religious schools equivalent to primary and junior high schools that organize the Nine-Year Basic Education Program. This is based on the Joint Agreement Letter of the Minister of Education and Culture and the Minister of Religious Affairs Number: 1/ U/ KB/ 2001 and MA/86/2001 concerning *Salafiyah* Islamic Boarding Schools as a Pattern of Compulsory Nine-Year Basic Education. The completion of Compulsory Nine-Year Basic Education (Wajar Dikdas) is the main agenda, not only because it is mandated by the 1945 Constitution and the National Education System Law, but also because the completion of Wajar Dikdas has not been entirely equitable and of high quality. *Salafiyah* Islamic boarding schools have a pattern of compulsory nine-year basic education. This is a positive step for the development of the national education system.

However, the BOS funds provided to Islamic boarding schools have not met the needs of Islamic boarding schools. The acquisition of School Operational Assistance (BOS) funds for the compulsory education program has not met the standard implementation needs when adjusted to the current needs in managing education. This must be taken into consideration for the Ministry of Religious Affairs of the Republic of Indonesia. Therefore, the program implementation financing budget does not meet the needs of the program (Rahman 2021).

Seeing from the problems that exist in the School Operational Assistance Fund Program, it is often right on target and not appropriate for the government to need proper distribution and strict supervision so that there is no misuse of School Operational Assistance funds, because basically BOS (School Operational Assistance) funds have the aim of easing the burden on the community to be able to implement a quality 9-year compulsory education program.

Financing management is a very strategic component for education, so there are many studies on financing management in improving the quality of education. In recent years, BOS financing management in Islamic boarding schools has become a major concern in an effort to improve the quality of education. Studies have been conducted to find out how BOS financing management can improve the quality of education in Islamic boarding schools. The results show that good BOS financing management can improve the quality of education, increase student participation, and increase community involvement.

However, there are still many boarding schools that experience problems in BOS financing management. These problems include the lack of education costs, a less transparent budgeting system, and a less effective evaluation system. Therefore, it is necessary to conduct further research to find out how BOS financing management can be improved in Islamic boarding schools.

In this study, we will discuss the management of BOS financing in Islamic boarding schools and how this management can improve the quality of education. This research is expected to contribute to the improvement of the quality of education in Islamic boarding schools and help Islamic boarding schools in improving the quality of education provided.

RESEARCH METHODS

The research method used in this research is a qualitative approach with a case study type. According to Deddy Mulyana in (Nurahma and Hendriani 2023), a case study is a comprehensive description and explanation of several aspects of an individual, a group, an organization or community, a program, or a social situation. By studying as much as possible an event, an individual or group. Therefore, researchers observed directly about the financing of Operational Assistance fund education. This research was conducted at Tarbiyah Islamiyah Gobah V Surau Boarding school, Koto Tengah Kec. Tilatang Kamang Agam district.

Data collection techniques in this research are through observation, interviews, and documentation. Furthermore, from the data collection techniques, data will be obtained which will then be analyzed and conclusions drawn. The results of this research will determine how to distribute, supervise, and the implications of BOS funds in improving the quality of education at Tarbiyah Islamiyah Gobah V Surau Boarding school, Koto Tengah Kec. Tilatang Kamang Agam district.

RESULTS AND DISCUSSION

1. Distribution of School Operational Assistance Funds in Islamic Boarding Schools

The distribution of BOS funds to Madrasahs located in Islamic boarding schools has a flow from the Office of the Ministry of Religious Affairs. The flow that must be taken for the process of channeling BOS funds to Islamic boarding schools is:

- a. Madrasahs are required to fill in the EDM (Madrasah Self Evaluation) on the application link that has been determined. The EDM itself will automatically determine which expenditures are prioritized and which are non-prioritized for the use of BOS funds in the next stage. The main concerns of EDM include Discipline, Development, Financing, Learning Process and Infrastructure Facilities.
- b. After completing the EDM filling will be directed to E-RKAM. This is where the madrasah will create a Madrasah Budget Work Plan in accordance with the results issued after filling out the EDM.
- c. After the E-RKAM is approved by the madrasah head, it will be monitored by the Regency/City Admin to proceed to the stage of proposing BOS funding assistance for the madrasah concerned.
- d. The files to be prepared by Madrasahs are:
 1. Cooperation Agreement (PKS)
 2. Request for Disbursement of BOS Funds
 3. Receipt receipt
 4. SPTJM
 5. LPJ of the use of the previous stage of BOS funds
 6. SPTJB of BOS funds

As for the School Operational Assistance funds for Madrasahs, the disbursement is done in 2 stages. The first stage is 50% of the total funds, paid no later than the fourth week of April in accordance with the stipulated conditions. In its realization, there are differences in the nominal amount of BOS funds given to each boarding school because it adjusts to the number of students in each boarding school.

The results of this study indicate that the distribution of School Operational Assistance (BOS) funding to Islamic boarding schools within the Office of the Ministry of Religious Affairs has been carried out in accordance with the stipulated technical guidelines. This is in accordance with the opinion of (Mulyono 2010) that the implementation of the distribution and management of School Operational Assistance funds must be guided by the School Operational Assistance Implementation Manual published annually by the Ministry of National Education and the Ministry of Religious Affairs as the technical department responsible for the implementation and management of the program.

2. School Operational Support Fund Planning

Based on the results of documentation conducted by the author, it can be seen that the planning of BOS funds is carried out by preparing the Madrasah Work Plan and Budget (RKAM). From the interview with the head of the madrasah, it can be seen that the preparation of the RKAM was carried out collaboratively between the board of the boarding school foundation, madrasah management, and the board of *asatidz wa asatidzah*. The preparation is carried out towards the beginning of the new academic year because the RKAM will indeed be realized for the new academic year. Thus, it can be said that the RKAM is used as a guideline in the management of BOS funds for one academic year.

The matters discussed in the RKAM preparation meeting are as follows:

- . Determine the activities that will be carried out during the school year.
- . Determine the types of needs in the implementation of activities in one school year.
- . Separate which activities are programmed and incidental and which activities are part of resource development.
- . Assign activities that fall under the resource development section to investment expenditure items.
- . Assign activities included in the programmed and incidental activities section to operational expenditure items.
- . Organize the RKAM in tabular form into two posts, namely investment RKAM and operational RKAM.

The investment RKAM budget is sourced from the education fee paid by the students and from *infak*. Meanwhile, the operational RKAM budget comes from BOS funds. The use of BOS funds in the operational RKAM is based on certain rules, which the madrasah management has not been able to understand, so they conduct comparative study activities to other madrasahs related to RKAM using the BOS fund budget. Admittedly or not, the madrasahs' understanding of the rules related to BOS funds can contribute to their ability to use BOS funds in accordance with the mechanism.

The management of BOS funds carried out by the madrasah is by means of each teacher being responsible for the submission of BOS funds in accordance with their field, which has previously been discussed. Then, through the treasurer, if there is a teacher responsible for each field that meets the standards for issuing/using the BOS funds, it must be signed by the principal.

The above can be studied by teachers in the SOP for the use of BOS funds made by the madrasah head. Based on the results of the observation, it can be seen that the SOP has the function of providing direction for madrasah teachers in the use of bos funds to carry out operational and incidental activities in madrasah for the benefit of organizing learning activities.

0. Organizing the School Operational Support Fund

In the activity of organizing BOS funds, communication and coordination were conducted between stakeholders or parties involved in the management of BOS funds. The parties involved included:

- . Boarding school management.
- . Head of madrasah.
- . BOS Treasurer and Pondok Treasurer
- . Teacher.

Based on the results of the interviews, it can be seen that the boarding school administrators and the head of the madrasah are the parties that oversee the management of

BOS funds. This is because they have a position as the owner of the madrasah. The role of the boarding school administrators as supervisors includes:

- . Involved in the preparation of RKAM
- . Controlling the allocation of finances in the RKAM.
- . Controlling the distribution of BOS funds based on the RKAM.
- . Requesting an accountability report from the madrasah related to the distribution or use of BOS funds based on the RKAM.

Meanwhile, the madrasah head in organizing BOS funds acts as a leader as well as a manager. He is the one who determines how the BOS funds are distributed in each activity with the knowledge of the teachers and boarding school administrators. To assist his role, a teacher was appointed as the treasurer.

The treasurer has the authority to record financial inflows and outflows. The madrasah head as a leader and manager remains the party that determines the distribution.

Meanwhile, teachers are the ones who use the BOS funds to carry out programmed operational activities and incidental operational activities. Teachers then reported the use of the BOS funds to the treasurer with the knowledge of the madrasah head.

The roles of the boarding school administrators, the madrasah head, and the treasurer as well as the teachers above then become the main tasks and functions (tupoksi) related to the management of BOS funds in madrasah during one school year to realize the RKAM that has been prepared through the planning activities of BOS funds in madrasah.

3. Use of School Operational Support Funds

The use of BOS funds must be in accordance with the technical guidelines issued by the Ministry of Religious Affairs. Madrasahs must pay attention to what can be spent with BOS funds and what cannot. Among those that are allowed to be spent with BOS funds also have their own rules. There is a maximum percentage that can be used. Madrasahs cannot just spend on school needs even though they can use BOS funds.

Referring to the results of the EDM that has been made together, as a description of the state of the madrasah 1 year running. At the same time, it is an evaluation for all components in Madrasah. So that priority expenditures and non-priority expenditures for the use of BOS funds can be obtained.

4. Reporting

The reporting of BOS funds was conducted as a control tool in the management of BOS funds. In addition, financial reporting is also conducted to ensure that the use of BOS funds is done credibly and accountability. Through reporting activities, the inhibiting factors in the use of BOS funds in madrasah can also be identified.

Based on the results of the interview with the madrasah head, it can be seen that the obstacles encountered in the use of BOS funds include:

- . Lack of knowledge of madrasah heads regarding the use of BOS funds
- . Lack of knowledge of treasurers related to how to account for funds so that they can be accountable and credible when used.
- . The use of BOS funds has not been done using a prioritized approach.
- . Bookkeeping is still simple, lacking detail.
- . Bookkeeping is still manual excel, not yet using SIM model in financing.

The head of the madrasah said that based on the above inhibiting factors, he could predict what should be done in the future in relation to the use of BOS funds. The head of the madrasah revealed that his hope for the management of BOS funds in the future is to get educators or education personnel who really understand the management of BOS funds, for example those who are economics graduates or at least those who have had experience in managing BOS funds.

Another expectation is the transportability of the data distributed or the use of BOS that is targeted (right on target). Another expectation is that the government should provide more convenience in the data collection or use of BOS by facilitating applications.

Based on the results of the interview with the treasurer, it can be seen that the preparation of the report on the use of BOS funds was prepared by the treasurer with the knowledge of the madrasah head. The report was prepared twice a year, in June and December. The results of the June report will be used as consideration for the disbursement of the second batch of BOS funds. Meanwhile, the results of the December report will be used for the disbursement of the first batch of BOS funds in the following year.

The data needed in the report was obtained from the report on the use of BOS funds by teachers after carrying out an operational activity, both programmed and incidental. After the report was compiled, it was then submitted to the Ministry of Religious Affairs and to the management of the boarding school.

The manager of the boarding school revealed that from the report submitted by the madrasah head to him, the manager of the boarding school then provided feedback. Feedback was given to the madrasah head with the aim that the use of BOS funds could be done more effectively and efficiently.

CONCLUSIONS AND SUGGESTIONS

After conducting research and analyzing the results of the study, there are three conclusions that are in accordance with the focus of the research, namely:

1. The distribution of financing for School Operational Assistance funds at Islamic boarding schools has been carried out according to the technical guidelines that have been made, which in the distribution must go through stages such as making a Madrasah Work Plan and Budget (RKAM).
2. Supervision of the financing of School Operational Assistance funds is carried out in direct and indirect ways.
3. The implications of the financing of School Operational Assistance funds can be seen from the increased learning outcomes of students as seen from the achievements that have been achieved, achievements are achieved because of sufficient learning facilities to encourage the enthusiasm of students to learn, with School Operational Assistance funds at boarding schools can also increase the enthusiasm of teachers.

Based on the conclusions that have been described, it is necessary for researchers to contribute thoughts in the form of suggestions for all parties:

1. The District Office of the Ministry of Religious Affairs is expected to continue to monitor the distribution and continue to provide supervision of School Operational Assistance funds at the boarding school level, so that the assistance funds are really channeled to those entitled to receive and can improve the quality of education, both the quality of students, teachers, and infrastructure. And also maximize guidance for the head and treasurer of the BOS

management because of the use of the new EDM and E-RKAM applications for private Madrasahs.

2. To the boarding school, it is hoped that the School Operational Assistance funds will be used and utilized properly so that the quality of boarding school education will improve, and not use these funds for other things that are not related to improving the quality of boarding school education.
3. For further researchers, it is hoped that the results of this study can be used as a source of reference, and it is hoped that further and in-depth research will be carried out regarding the management of School Operational Assistance funds at boarding schools which are deemed to still need improvement and ongoing research using other focuses, because in this study there are still many shortcomings and limitations.

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