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OPTIMIZING THE MANAGEMENT OF EDUCATION OPERATIONAL COSTS IN REALIZING EFFICIENCY AND ACCOUNTABILITY OF ISLAMIC EDUCATION INSTITUTIONS

Nurul Mawaddah Al-Mursal[1*],Hamdi Abdul Karim[2*]
[12] Universitas Islam Negeri Sjech M. Djamil Djambek Bukittinggi, Indonesia
EmailCorrespondence: nurulmawaddah0411@gmail.com, hamdiabdulkarim@uinbukittinggi.ac.id

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ABSTRACT

The management of education operational costs is an essential aspect in the implementation of effective and sustainable education. This study aims to examine the concepts, challenges and strategies for optimizing the management of operational costs of education, especially in the context of Islamic educational institutions in Indonesia. Using a descriptive qualitative approach based on a literature study, this article finds that good operational cost management should include needs-based budget planning, efficient implementation of funds and accountable evaluation. Obstacles faced include dependence on government funds, inefficiency in spending, lack of transparency, and limited alternative funding sources. Diversification of funding sources, digitization of financial systems, and community involvement in budget oversight are key strategies in creating effective financial governance. The implications of optimal financial management contribute directly to improving the quality of education services and the sustainability of Islamic education institutions in Indonesia.
Keywords: *Cost Management, Islamic Education, Budget Efficiency, Financial Accountability, Education Management*

INTRODUCTION

In the national education system, education operational costs play a very strategic role as the main foundation for the continuity of the learning process. Without an adequate and structured allocation of funds, educational institutions will find it difficult to carry out their functions optimally. These operational costs not only cover the technical aspects of organizing education, but are also an indicator of the extent of the state's or institution's commitment to ensuring equitable access and quality of education for all levels of society.

The effectiveness of educational institutions in providing services is determined by their ability to manage finances appropriately, efficiently and accountably. Good financial management allows educational institutions to plan carefully, allocate funds according to priorities, and evaluate program effectiveness on an ongoing basis. Transparency and accountability in financial management is not only a matter of administration, but also concerns the credibility of the institution in the eyes of the community and stakeholders (Karim, 2020).

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This condition becomes even more crucial in the context of Islamic educational institutions. Institutions such as madrasah and pesantren often face limited resources, both in terms of finance, human resources, and infrastructure. Administrative complexities that are often still conventional also add to the challenge. Therefore, efforts are needed to strengthen managerial capacity and adaptive financial management systems so that these institutions are able to survive and develop sustainably (Adriansyah & Maftuhah, 2023).

In general, education operational costs include vital routine expenses, such as financing learning activities, maintaining facilities, paying educators' salaries, and other supporting activities. All these components must be handled professionally as they directly affect the quality of education services. Inefficient management can lead to imbalances in the allocation of funds, disrupt the teaching and learning process, and even demoralize educators and students (Sesmiarni, 2017).

Management of education funds carried out with the principles of efficiency and effectiveness is the main key to avoid waste, and so that the results achieved are in accordance with educational objectives. Poor financial management will have an impact on the low quality of learning, limited facilities, and decreased public trust in educational institutions. Conversely, good management creates a system that is healthy, flexible and able to face the challenges of the times (Dilapanga et al., 2024).

Therefore, a financial management system that is needs-based, transparent and supported by the active participation of stakeholders is needed. The involvement of the government, the community and the private sector is crucial in creating accountable and sustainable governance. With such a system, national education, including Islamic-based education, can continue to develop in an inclusive, professional and quality manner (Aulia, 2019).

RESEARCH METHOD

This research used a descriptive qualitative approach with a literature study method. Data were collected from various relevant sources, such as scientific journals, textbooks, government regulations and education policy documents. The analysis was conducted by examining thematically and narratively various perspectives in managing education costs, especially in the context of Islamic education institutions in Indonesia. The aim is to develop a conceptual synthesis of the challenges and strategies in managing operational costs efficiently and accountably.

RESULTS AND DISCUSSION

1. Concept of Education Operational Costs

Educational operational costs are all forms of expenditure that are routinely required to support the implementation of educational activities within a certain period of time, generally one school year. These expenditures form the basis for the operational continuity of educational institutions, as they cover daily needs that must be met consistently. Without good management of operational costs, various educational processes such as classroom learning, school administration, and facility

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maintenance cannot run optimally. Therefore, these costs are an important indicator in assessing the capacity of educational institutions to provide quality and sustainable services.

Based on Permendikbudristek No. 18 of 2023, education operational costs include costs that are directly related to the implementation of the learning process and costs that support the overall sustainability of education services. This means that in addition to funding the main teaching activities, funds are also allocated for supporting aspects such as facility maintenance, information technology development and administrative support. In other words, operational costs reflect the overall funding mechanism to ensure that educational institutions can carry out their functions fully and sustainably (Kemendikbudristek, 2023a).

The components of operational costs can be divided into two main categories, namely personnel costs and non-personnel costs. Personnel costs include salaries, allowances and incentives for educators and other education personnel. This is a vital aspect as human resources are the main drivers of educational activities. Meanwhile, non-personnel costs include expenses for the provision of teaching materials, electricity, water, internet, building maintenance, and other operations such as transportation or support services. The balance between personnel and non-personnel allocations determines the efficiency of budget use in supporting a quality teaching and learning process.

In the context of Islamic education, the management of operational costs is not only technical and administrative, but also involves moral and ethical values embedded in Islamic teachings. Every fund managed by educational institutions is seen as a mandate that must be used honestly, fairly and responsibly. This aspect reflects the importance of integrity in financial management, where transparency and accountability are part of worship and social responsibility. Therefore, financial management in Islamic education is not only pursuing efficiency, but also considering blessings and benefits for the people (Sudarmono et al., 2021).

Furthermore, good operational cost management in Islamic education institutions can reflect the quality of governance that is both professional and religious. Principles such as honesty (ṣidq), justice (ʿadl), and social responsibility (mas'uliyyah) are values that must be embedded in every stage of budget management, from planning to reporting. This requires educational institutions to not only have an orderly and efficient financial system, but also have a spiritual commitment in making education a means of improving the quality of human resources with noble character. Thus, the concept of operational costs in Islamic education has a broader dimension than the conventional approach, because it integrates managerial aspects with Islamic values.

2. **Management of Education Operational Costs**

The management of operational costs in educational institutions is a process that cannot be done carelessly, but must follow systematic and structured stages. In general, there are three main stages in this management, namely planning, implementation, and monitoring and evaluation. These three stages are interrelated

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and determine the effectiveness of the use of funds to support the overall education process (Kemendikbudristek, 2023b). If one of the stages is done in isolation, it will result in inefficiency and low accountability in the use of the budget.

The first stage is budget planning, which is the basis for determining the direction of an educational institution's financial policy. In this stage, the school prepares the budget based on the real needs and context analysis of the education unit. One of the important instruments in this stage is the School Revenue and Expenditure Budget Plan (RAPBS) which contains details of income sources and expenditure items for one school year. The RAPBS should be prepared in a participatory manner involving the principal, treasurer, teachers and school committee, so that it reflects actual needs and can be accounted for by all parties (Tarmizi, 2015).

After planning is complete, the next stage is implementation, which is the use of funds in accordance with the established budget plan. At this stage, the principles of efficiency and prioritization are very important. Funds should be used to finance items that are urgent and have a direct impact on the quality of education services, such as payment of teachers' salaries and allowances, procurement of teaching tools and materials, and maintenance of infrastructure. Expenditures that are not in accordance with the plan must be reviewed and adjusted to the most urgent needs, to avoid wasting the budget (Aulia, 2019).

The last stage is monitoring and evaluation, which is the process of monitoring and assessing the use of funds that have been made. Monitoring is carried out routinely to ensure that budget implementation goes according to plan, while evaluation is carried out to assess the effectiveness and efficiency of each expenditure item. In practice, monitoring and evaluation are conducted through internal audits by the school finance team, as well as external audits by independent parties such as the education office or public auditors. In addition, regular financial reporting to stakeholders, including the community and government, is a tangible form of transparency and accountability of educational institutions (Adriansyah & Maftuhah, 2023). A good evaluation will help institutions refine their budget planning for the following year based on actual data and findings in the field.

3. Challenges in managing education operational costs

The main challenge in managing operational costs in educational institutions, especially Islamic education, is the high level of dependence on government funds, such as School Operational Assistance (BOS) and Education Operational Assistance (BOP). When the disbursement of these funds is delayed, school operational activities such as paying teachers' salaries, purchasing stationery and maintaining facilities are disrupted. This excessive dependency leaves schools without the flexibility to manage their finances independently and be responsive to emergencies (Sumual & Papising, 2024). On the other hand, the allocation of government funds is often standardized, without considering the unique needs of each school, especially those in remote areas or those with different learner characteristics.

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The issue of efficient use of funds is also a significant challenge. Many schools still use an annual budget approach that is repetitive and not based on an evaluation of actual needs, leading to inefficiencies in spending. Traditional budgeting systems that use incremental budgeting, which simply adds a percentage to the previous year's budget, do not encourage critical evaluation of the effectiveness of each budget item. Alternative approaches such as zero-based budgeting (ZBB), which requires justification of every expenditure from zero every year, are still rarely applied in the education environment, even though this approach has the potential to improve the efficiency and accountability of financial management (Purba et al., 2024).

The lack of transparency in the management of education funds is also a major obstacle. Not all schools publish their financial reports openly, either physically or digitally. As a result, the community, including parents, do not have adequate access to know how funds are used. This opens the door to possible misappropriation of funds or inappropriate use. In some cases, even internal school parties are not thoroughly involved in financial planning and reporting, making it difficult to establish an open and participatory financial culture (Sesmiarni, 2017).

The lack of community involvement in the process of monitoring the management of education funds further exacerbates this condition. Community involvement, whether through school committees, parents' organizations or community leaders, should be an important part of the education monitoring system. However, in practice, many communities do not know how to get involved or feel they do not have the capacity to supervise due to a lack of financial literacy. This lack of transparency creates a distance between educational institutions and the community, which should be strategic partners in creating transparent and accountable education.

Another challenge that needs attention is the limited alternative sources of funding outside the government. Private schools, for example, often rely solely on student fees and voluntary donations from the community, which do not always fully cover operational needs. Amidst the diverse economic conditions of the community, the ability to provide financial support also varies. As a result, schools find it difficult to develop innovative and sustainable educational programs. Therefore, there is a need for funding diversification strategies through cooperation with the private sector, development of school business units, and seeking grants from national and international donor agencies.

4. Financial Management Optimization Strategy

Strategies to optimize the management of education costs are important steps to ensure that available funds are used efficiently, effectively and sustainably. One of the main strategies is to diversify funding sources. High dependence on government budgets can be reduced by establishing broader cooperation, such as through Corporate Social Responsibility (CSR) programs from companies, participation of successful alumni, and support from individual donors or philanthropic institutions. With more diverse sources of funding, schools will have

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greater financial flexibility and be able to cope with risks if one source experiences a bottleneck (Tasa, 2022).

In addition, digitalization in financial management is becoming an increasingly urgent need in the current era of digital transformation. The use of e-budgeting and e-reporting systems allows schools to design budgets, record transactions, and prepare financial reports digitally and in real-time. This system not only speeds up the administrative process, but also strengthens transparency as financial reports can be accessed by relevant parties easily. The implementation of this technology also helps schools reduce recording errors and accelerate internal and external audits (Adriansyah & Maftuhah, 2023).

The next strategy is to implement a needs-based budget planning approach, known as zero-based budgeting (ZBB). With this approach, every expenditure item must be justified from the start, rather than just following the previous year's budget pattern. This forces school management to thoroughly review actual needs and avoid wasteful spending. The implementation of ZBB also encourages an evaluative and reflective culture in financial decision-making and increases awareness of program priorities that really have a direct impact on improving the quality of education (Khoirunnisah et al., 2024).

Finally, community involvement, especially school committees and parents, plays an important role in strengthening financial management oversight and accountability. Involving them in forums for budgeting, evaluating the use of funds and reporting financial results can increase the sense of ownership and trust in educational institutions. This involvement also serves as a space for financial literacy education for the community, creating a culture of constructive and collaborative social control. With increased community participation, the credibility and legitimacy of schools as public institutions will be strengthened.

CONCLUSIONS AND SUGGESTIONS

Effective and efficient management of education operational costs is an important component in supporting the quality of sustainable education services. In Islamic educational institutions, this aspect demands not only managerial accuracy, but also moral and spiritual integrity. The effectiveness of management depends on the extent to which the institution is able to carry out proper planning, efficient budget execution, and transparent monitoring and reporting.

For this reason, it is necessary to pursue innovative and collaborative strategies such as digitizing the financial system, diversifying funding, and strengthening community participation. Thus, Islamic educational institutions can be more financially independent, publicly accountable, and adaptive to the challenges of the times.

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