

Literature Study: Utilization and Effective Management of School Operational Assistance (SOA) Funds

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ABSTRACT

The distribution of School Operational Assistance (SOA) funds by the government has so far not been able to fully overcome existing education problems. Ironically, the misuse and ineffective allocation of SOA funds adds to new problems. To prevent ineffective use of SOA funds, school principals are required to be competent as managers in the process of planning, organizing, determining direction, monitoring, and providing information in the form of financial reports. The method used in this research is literature study, namely the collection and analysis of information published in books and journals that are relevant and support the research topic and other written sources. Financial management in an educational institution aims to increase the effectiveness and efficiency of financial use, increase financial accountability and transparency, and reduce misuse of the education budget. To achieve effective results, the application of management principles in managing SOA funds is very important, namely planning, organizing, implementing, and controlling. Technical guidelines for the use of regular SOA funds must be carried out based on the principles of flexibility, effectiveness, efficiency, accountability, and transparency. Therefore, applying management principles in managing SOA funds is a crucial step to ensure that these funds are used optimally and on target to support improving the quality of education.

Keywords: SOA Funds, Financial Management, Effectiveness and Efficiency, Accountability and Transparency, School Management.



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INTRODUCTION

Education plays a pivotal role in the development of any region, serving as the bedrock for nurturing skilled human resources crucial for societal progress (Bhawa, Haris, and Artana, 2014). It is a lifelong necessity that evolves alongside technological and cultural advancements, shaping both individual growth and national character development (Sari et al., 2021). Embedded within Indonesia's constitutional framework, education is not just a right but a state obligation, mandated to ensure every citizen receives basic education free of charge (Rosser & Joshi, 2023).

Central to achieving this mandate is the substantial allocation of funds, managed with transparency and accountability as stipulated by Law No. 20/2003 on the National Education System. This law ensures that from primary to secondary levels, educational facilities are adequately equipped and accessible, fostering an environment conducive to learning. Quality education hinges on both the educational process, encompassing

infrastructure and teaching quality, and its outcomes, which measure academic achievements over time (Syahbuddin, 2020). Since Indonesia's independence, education has remained a focal point for national development, with ongoing efforts to enhance its quality across all societal strata. These efforts include continuous teacher training, infrastructure upgrades, and governance improvements in educational institutions, all aimed at ensuring equitable access and high standards of learning (Albiy & Yahya, 2021).

Schools, as the primary agents of educational delivery, play a critical role in implementing national education policies. Guided by a structured curriculum, they transform students from knowledge recipients into skilled individuals capable of contributing to society. The SOA program, a governmental initiative underpinning non-personnel educational costs, supports this transformation by providing necessary resources such as materials, maintenance, and utilities (Ibrahim, 2012).

Effective management of SOA funds is essential to achieving educational goals efficiently. However, challenges such as misallocation and lack of transparency have been identified, necessitating stricter adherence to technical guidelines and improved financial oversight. Schools, empowered with SOA funds, must ensure meticulous planning and execution to maximize the program's impact on educational outcomes (Sjioen & Ludji, 2020).). The distribution and utilization of SOA funds reflect broader issues in educational financing, highlighting the need for comprehensive planning and budgeting aligned with educational objectives. Transparency in financial management not only enhances accountability but also builds public trust in the educational system's integrity and efficacy (Syahbuddin, 2020). As the nation progresses, continued investment in education and rigorous management of educational resources will be crucial in achieving sustainable development and ensuring equitable access to quality education for all.

METHODS

The method used in this study is a literature study, namely research conducted by collecting and analyzing published information either from books or through searching journals that are relevant and supportive of research topics and other written sources (Cahyono et al., 2019; Zulmiyetri et al., 2019; Andini et al., 2021; Junindra et al., 2021). This study uses a descriptive qualitative approach. According to Izza et al (2020), qualitative research is a type of research where the research source comes from data, utilizes existing theory as explanatory material, and ends with a theory. The data collection technique used was a review of several works of literature (literature study). Researchers searched for several e-article references through the Google Scholar platform, Science Direct, Semantic Scholar, and the Education Resources Information Center (ERIC). Journal articles taken are articles that have something to do with the issues discussed. The results of gathering information from relevant articles were then analyzed using the content analysis method (Agustyaningrum et al., 2022).

RESULTS

Schools, as state institutions, play a pivotal role in our nation, shaping generations that are expected to steer the country toward positive change. The government's implementation of a nine-year compulsory education policy underscores its commitment to advancing national development through education (Albiy & Yahya, 2021). Effective school financial management is crucial to ensure funds are utilized efficiently and effectively. Hasibuan (2011) defines management as the strategic handling of resources to achieve specific goals. Furthermore, Fitri (2020) added key principles that include segregation of duties, meticulous transaction recording, comprehensive reporting, and rigorous oversight.

Education financing, a complex domain intertwined with economic factors, necessitates meticulous attention to funding sources, allocation mechanisms, and educational efficiency. The management of education finances aims to enhance accountability, and transparency, and curb the misuse of educational budgets (Syahbudi et al., 2022).

The School Operational Assistance (SOA) program, a governmental initiative, aims to alleviate financial burdens on educational institutions, particularly in providing quality education for all, including marginalized groups (Arismun et al., 2022). Funded from the national budget, SOA adheres to regulations outlined in the National Education System Law (Law No. 20/2003), highlighting community and local government responsibilities in education financing (Fattah, 2006). SOA funds are pivotal in enhancing school autonomy and improving educational outcomes through effective financial planning, resource allocation, and community participation. Transparent management of SOA funds, as outlined in Ministerial Regulation No. 8/2020, emphasizes flexibility, effectiveness, efficiency, accountability, and transparency in fund utilization (Sari et al., 2021). To achieve optimal outcomes, financial management principles such as planning, organizing, implementing, and controlling are critical (Noor, 2021). Planning involves setting clear objectives and timelines for fund utilization, crucial in adapting to the dynamic educational landscape, especially during crises like the pandemic (Terry & Rue, 2009).

Organizing ensures efficient resource allocation and personnel deployment within educational institutions (Sagala, 2013). Implementation focuses on executing planned activities by set goals, with periodic adjustments as necessary (Husen, 2011). Control mechanisms, including supervision and evaluation, ensure adherence to planned objectives and regulatory compliance (Terry & Rue, 2009). Factors influencing SOA fund utilization include human resources management, effective communication, organizational structure, and leadership attitudes (Sagala, 2013; Rusdiana, 2016; Wahyudi, 2012). Effective management of these factors enhances the efficacy of educational financial management, thereby optimizing educational outcomes and fostering accountability (Terry & Rue, 2009).

In conclusion, strategic management of educational finances, particularly through initiatives like the SOA program, not only supports equitable access to education but also enhances educational quality, governance, and public accountability. Effective implementation of financial management principles ensures that educational institutions can effectively navigate challenges and fulfill their vital role in national development.

CONCLUSIONS

Educational funding is a complex matter, intertwined with various components within educational units such as sources of financing, allocation mechanisms, and the efficiency of education financing. SOA, a government program aimed at supporting operational costs for basic education units, alleviates the community's financial burden in fulfilling compulsory education. Effective management of the SOA Fund, through principles of planning, organizing, implementing, and controlling, is crucial for achieving optimal outcomes. The guidelines outlined in Regulation No. 8/2020 emphasize flexibility, effectiveness, efficiency, accountability, and transparency in utilizing regular SOA funds.

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