

OPTIMIZATION OF SCHOOL OPERATIONAL ASSISTANCE FUND MANAGEMENT IN FULFILLING LEARNING FACILITIES

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Abstract

This research focuses on the limited literature regarding innovative leadership strategies of private Islamic senior high school principals in managing budget constraints of the School Operational Assistance fund. The study aims to analyze the management of BOS funds at MA Al Manshur and reveal the principal's innovative strategies through technology and partnerships. This research uses a qualitative case study approach with in-depth interviews with the Principal of MA Al Manshur. Data analysis was conducted descriptive-qualitatively through data reduction, data display, and conclusion drawing. Research Results: The management of BOS funds is carried out in a participatory, transparent, and accountable manner through the digital e-RKAM system, the establishment of a management team, and continuous routine evaluations. To overcome budget limitations, the principal implemented innovative strategies by prioritizing the procurement of technology-based learning facilities, such as computers and projectors. Additionally, the madrasah established strategic collaborations with external IT teams for efficient computer laboratory repairs and teacher digital competency training. These steps have been proven to increase student satisfaction, learning motivation, and overall quality of the learning process despite limited funding availability. Conclusion: Innovative leadership based on e-RKAM technology and external partnerships is proven effective in optimizing the use of School Operational Assistance funds for the learning quality of private madrasahs. Research Significance: Provides a theoretical contribution to innovation-based Islamic education financing management as well as practical guidance for collaborative-digital BOS fund management for madrasah principals.

Keywords: School Fund, School Operational Assistance, Learning Facilities.

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Introduction

Quality education is widely recognized as a human right as well as a primary driver of social and economic progress (Bendavid-Hadar, 2024; Medinskaya & Randau, 2021).

The success of the learning process relies heavily on the provision of adequate infrastructure, utilities, and physical facilities (Mukhtar Omar et al., 2025). In fulfilling these facilities and infrastructure, education financing becomes one of the most decisive factors affecting school quality (Ciarko et al., 2024; Qomariah et al., 2024). Effective fund allocation directly impacts curriculum development, educator training, and the operational stability of institutions (Lumadi, 2020; Sumarto et al., 2018). Nevertheless, securing funding still faces challenges due to limited government budgets and high demand for learning program updates (Adiletkyzy et al., 2025). The active involvement of various stakeholders is essential to ensure sustainable, inclusive, and equitable financing (Gunartin et al., 2020).

The School Operational Assistance fund plays a highly strategic role as a government policy instrument in expanding educational accessibility and increasing primary to secondary school retention rates (Kharisma et al., 2021). Beyond opening access, this fund allocation is also designed to support daily school operations and the fulfillment of basic facilities and infrastructure (Munakib et al., 2020). The effective use of the School Operational Assistance fund is proven to contribute positively to enhancing educator performance and student learning quality (Kusumaningrum & Triwiyanto, 2019). On the other hand, the School Operational Assistance fund also helps reduce facility gaps between regions and supports quality improvements in religious educational institutions (Yapandi & Mahrus, 2022). However, the implementation of this program still faces challenges regarding technical complexity at the regional level and integrity risks that demand transparent governance (Perdana et al., 2023). Therefore, strengthening internal accountability and integrity-based leadership are absolute prerequisites for efficiency in managing this fund (Arjanto et al., 2026).

Practical management of the School Operational Assistance fund in the field often encounters constraints related to allocation and distribution complexities influenced by geographical differences across regions (Wasono et al., 2020). Furthermore, sub-optimal governance regarding transparency, accountability, and weak internal supervision can diminish the effectiveness of fund utilization at the school level. Technical hurdles also burden management teams due to complicated administrative reporting and demanding technical requirements (Hadiyanto et al., 2019). This situation is further compounded by dynamic regulatory changes and policy complexities that frequently confuse ground-level implementers (Arma et al., 2026). Ultimately, these obstacles stem from variations in human resource capacity and organizational commitment in executing efficient school governance principles.

Optimization of School Operational Assistance fund management directly oriented toward fulfilling students' learning facilities plays a crucial role in creating a conducive, healthy, and efficient learning environment (Monanita Maran Eka et al., 2024). Targeted managerial decision-making in allocating these resources facilitates precise curriculum planning and student learning needs satisfaction (Chen, 2024). The provision of adequate physical facilities also has a tangible impact on improving accessibility and transition rates to higher levels of education (Priyono, 2016). For fund distribution to yield an optimal impact on learning facilities, planning, execution, and reporting processes must be conducted transparently and accountably (Waluyo et al., 2023). Organizational

commitment and stakeholder engagement are key to ensuring effective fund allocation. Ultimately, the utilization of the School Operational Assistance fund focused on supporting facilities and programs is proven to enhance institutional quality and the overall student learning experience (Rismita et al., 2019; Rukanto et al., 2018).

Research findings on the Management of School Operational Assistance Funds in Fulfilling Learning Facilities show that student-count-based fund allocation supports the procurement and maintenance of classroom facilities to foster a conducive learning environment (Inayatulloh et al., 2024). Its management practices follow a systematic series of phases, including planning, implementation monitoring, evaluation, and reporting (Nurrochman et al., 2023). Implementing governance mechanisms based on transparency, accountability, and robust internal supervision serves as the primary determinant of fund allocation effectiveness for learning facility provision (Haryanto et al., 2026).

Although prior research demonstrates that the School Operational Assistance fund supports learning facilities, most studies focus solely on general primary education levels and bureaucratic constraints. A literature gap exists regarding innovative leadership strategies of private Islamic senior high school (*madrasah aliyah*) principals in overcoming budget constraints through technology adoption and external collaboration. The novelty of this research lies in unveiling a School Operational Assistance fund management model grounded in innovative leadership at the private *Madrasah Aliyah* level (MA Al Manshur). This study specifically integrates e-RKAM digital planning with learning facility acceleration strategies by optimizing technology and strategic partnership models with external parties to address funding limitations.

Theoretically, this study enriches the literature on innovation-based Islamic education financing management. Practically, these findings provide actionable guidance for madrasah principals and private school managers in optimizing the School Operational Assistance fund through collaborative approaches and digitalization, while serving as evaluation material for Ministry of Religious Affairs policies regarding e-RKAM development. This study aims to describe and analyze in depth the School Operational Assistance fund management at MA Al Manshur across the planning, execution, and evaluation stages, as well as reveal the principal's innovative strategies in utilizing technology and external partnerships to optimize learning facility fulfillment.

Research Method

This study employs a descriptive qualitative approach with a case study design. The qualitative approach was chosen to gain a deep and comprehensive understanding of the management practices of the School Operational Assistance fund within a real-world context at MA Al Manshur. Through this approach, the researcher focuses on the perspective of the school principal as the primary actor in budget management. The case study design enables an exploration of the main research phenomenon by examining the interaction between financing management contexts, the implementation of innovative strategies based on e-RKAM technology, and the dynamics of leadership in naturally overcoming budget constraint challenges.

Table 1. Data Collection Techniques

Data Technique	Collection	Description and Activity Focus
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Interview	In-depth and structured interviews focusing on four main aspects: (1) School Operational Assistance fund planning, (2) budget execution and management, (3) evaluation and monitoring of fund utilization, and (4) innovative strategies for optimizing technology and external partnerships.
Observation	Direct observation of the actual condition of the madrasah's infrastructure and facilities, the availability of learning technology facilities (such as projectors and computers), and the utilization of these facilities by teachers and students in the teaching and learning process.
Documentation	Collection of official madrasah documents related to School Operational Assistance fund management, such as the Madrasah Activity and Budget Plan (e-RKAM) documents, financial accountability reports (LPJ), and administrative proof of partnerships with external parties.

The main informant in this study is the Principal of MA Al Manshur. The selection was based on their strategic position as the primary decision-maker in planning, execution, supervision, and evaluation of the School Operational Assistance fund. The principal holds full authority in establishing priority scales, determining budget policies, and directing innovations in technology utilization and partnerships. Data validity in this study was reinforced through triangulation techniques both source triangulation and method triangulation by comparing and matching interview results from the Principal against concrete evidence in the field. The researcher cross-compared interview findings, direct observation results of infrastructure conditions, and administrative data from e-RKAM documents and financial reports.

Data analysis was conducted descriptive-qualitatively following systematic stages. The first stage was data reduction: selecting, sorting, focusing, and simplifying raw data from interviews, field notes, and documents. Relevant data were grouped according to the research focus, such as planning, execution, evaluation, and innovative strategies. The second stage was data display, where organized data were presented in structured and systematic descriptive narratives to clarify patterns and interrelationships between variables. The final stage was conclusion drawing and verification, where the researcher formulated meaning from the research findings based on valid factual evidence. This conclusion addresses the core focus regarding the effectiveness of School Operational Assistance fund management and the principal's leadership innovation.

Research Results

Result

School Operational Assistance Fund Planning at MA Al Manshur

Planning for the utilization of the School Operational Assistance fund is conducted through the preparation of the School Activity and Budget Plan (RKAS) or e-RKAM. This planning is executed traceably and participatively by involving various school elements, including teachers, the school committee, and administrative staff. The principal emphasized that the involvement of various stakeholders aims to ensure that budget planning genuinely aligns with the needs of the madrasah. The planning process begins with identifying the learning facilities required to support teaching and learning activities. Need identification is conducted through direct observation of infrastructure conditions, input from subject teachers, and student aspirations conveyed through homeroom teachers. The principal noted that this approach helps the madrasah establish School Operational Assistance fund usage priorities more objectively and realistically. Managing the allocation of these funds relies heavily on institutional transparency, accountability, and high

organizational commitment to ensure resources are utilized on target (Ramadhani & Hidayati, 2024).

The priority of School Operational Assistance fund utilization at MA Al Manshur focuses on developing learning facilities that directly impact instructional quality. These facilities include procuring learning technology devices, such as projectors, computers, and other supporting equipment, as well as classroom facility maintenance. The principal explained that these priorities were selected based on actual madrasah needs and the limited availability of the School Operational Assistance fund. The primary constraint during the planning phase is the insufficiency of the School Operational Assistance fund relative to the vast array of needs requiring fulfillment. Additionally, the phased fund disbursement system poses a challenge to budget planning. Consequently, the madrasah must formulate flexible plans and establish priority scales to maintain the effectiveness of School Operational Assistance fund usage. Nevertheless, various technical and managerial challenges often trigger misallocation risks or potential misuse, necessitating more adaptive and transparent governance mechanisms (Sabila & Rahardjo, 2019).

Implementation and Management of the School Operational Assistance Fund

The execution of School Operational Assistance fund utilization at MA Al Manshur is handled by the madrasah School Operational Assistance management team, consisting of the principal, treasurer, and appointed teachers. Based on interview results, every fund realization must adhere to the formulated RKAS or e-RKAM. The principal emphasized that all School Operational Assistance expenditures are executed in accordance with applicable regulations and can be administratively accounted for. During fund implementation, the principal takes an active role in supervising every purchasing process. Supervision is carried out both administratively, through cross-checking financial documents and reports, and directly, by inspecting the utilization of purchased facilities. This ensures that the School Operational Assistance fund is strictly used in alignment with planned objectives. In practice, effective financial governance demands the application of accountability, transparency, and active stakeholder participation (Rizka et al., 2025). Targeted allocation of funds has been proven to strengthen the adoption of educational technology and the procurement of modern multimedia learning resources (Mu'awinah et al., 2025; Sodik et al., 2026).

Transparency and accountability serve as core principles in managing the School Operational Assistance fund at MA Al Manshur. The principal stated that fund utilization reports are presented internally to teachers and the school committee as a form of openness. Through transparency, all madrasah community members are expected to understand fund allocations and support established policies. If discrepancies occur between planned budgets and actual realization, the madrasah executes adjustments through internal deliberations. These adjustments consider urgent needs while adhering strictly to priority scales. The principal emphasized that operational flexibility is essential for responding to unexpected needs. Therefore, strengthening human resource technical competence and optimizing periodic supervision serve as crucial strategies to ensure long-term quality and effectiveness in School Operational Assistance fund utilization (Herman et al., 2021; Nasir & Firdaus, 2024; Santosa & Munastiwi, 2022).

Evaluation and Monitoring of School Operational Assistance Fund Utilization

The evaluation of School Operational Assistance fund utilization at MA Al Manshur is conducted periodically. Based on interview findings, evaluations take place during work meetings and management meetings involving the principal, teachers, and staff. The evaluation focuses on assessing the alignment between planning and actual expenditures, as well as the utility of provided learning facilities. The principal explained that evaluations assess not only administrative compliance but also the impact of School Operational Assistance fund usage on the learning process. Key indicators include the level of facility utilization by teachers, the smoothness of teaching and learning, and feedback from teachers and students.

Evaluation results serve as the foundation for refining School Operational Assistance fund planning in subsequent cycles. Thus, evaluation forms an integral part of the sustainable management cycle of the School Operational Assistance fund. The principal emphasized that through routine evaluations, the madrasah can continuously boost management effectiveness despite budget limitations. Continuous periodic evaluations are vital for measuring fund allocation impacts on improving instructional processes and student outcomes (Baedhowi et al., 2017).

School Operational Assistance fund management at MA Al Manshur adheres to educational financial management principles. Participatory planning reflects the inclusion of all madrasah elements in decision-making, aligning with participatory management concepts that emphasize collaboration in educational resource allocation. Transparent and accountable implementation demonstrates the principal's commitment to maintaining organizational trust. Direct supervision by the principal reinforces internal control over the School Operational Assistance fund, thereby minimizing potential irregularities. Periodic evaluation demonstrates that fund management is dynamic and continuously improved. By utilizing evaluation results for future planning, the madrasah optimizes fund allocation sustainably. Internal and external periodic monitoring functions to maintain budget alignment with school quality improvement goals (Silvia et al., 2026; Wibowo & Sukmana, 2025).

Innovative Principal Strategies in Optimizing the School Operational Assistance Fund

Optimization of the School Operational Assistance fund extends beyond administrative management to include innovative operational strategies. These strategies maximize limited funding to generate significant impacts on facility development and learning quality. A primary strategy involves adopting technology for financial management and instructional delivery. The principal explained that using the e-RKAM application enables systematic and transparent budget planning. Through this digital system, planning, execution, and reporting of School Operational Assistance funds are better organized and controlled. Principal leadership effectiveness is reinforced through strategic planning, alternative funding exploration, and digital applications like e-RKAM to guarantee transparent and accountable governance (Dewi & Asrohah, 2025; Hidayat et al., 2025).

Furthermore, School Operational Assistance funds are directed toward procuring technology-based learning tools, such as projectors, computers, and supporting hardware, to enhance instructional effectiveness and align with educational technology trends. The

principal emphasized that technology integration helps teachers present materials more dynamically and engagingly. Another innovative strategy involves forming external collaborations, particularly in IT. Based on interviews, MA Al Manshur collaborates with external IT teams to repair and develop computer laboratories cost-effectively. Beyond infrastructure, external partnerships are leveraged to enhance teacher competence through digital technology training as a core optimization strategy.

Impact of School Operational Assistance Fund Optimization on Learning Facilities

Optimizing the School Operational Assistance fund at MA Al Manshur positively impacts learning facility development. Available facilities have become more adequate and aligned with educational needs. Technology-based learning devices enable interactive and effective teaching processes. The principal noted that upgraded facilities directly boost teacher and student motivation; teachers feel supported in delivering content, while students become more engaged in learning. Thus, utilizing the School Operational Assistance fund enhances both physical infrastructure and overall instructional quality. Effective school fund management significantly impacts educational quality, operational efficiency, and administrative effectiveness (Eleeas et al., 2024; El Famoos et al., 2026; Olaifa et al., 2024).

To measure the impact of these innovations, the madrasah gathers teacher and student feedback. Evaluation results indicate increased satisfaction with learning facilities, proving that School Operational Assistance fund optimization yields tangible benefits. These findings highlight that the principal's role is decisive in optimizing fund utilization. Beyond acting as an administrator, the principal serves as an innovative leader driving creative resource management. Adopting technology and external partnerships offers a vital strategy for navigating budget constraints, proving that optimization depends less on budget size and more on managerial skill and leadership innovation. Performance-based funding models and targeted management strategies successfully direct budgets toward programs that directly support learning quality (Rahmattullah et al., 2025; Sasmita et al., 2024).

Discussion

The management of School Operational Assistance (BOS) funds is a crucial instrument in determining the quality of primary and secondary education services in Indonesia (Astuti & Hanif, 2025). Based on various recent academic literatures, the effectiveness of BOS fund management heavily relies on the implementation of accountability, transparency principles, as well as the managerial competence of school principals and the management team (Nurjannah et al., 2025). Previous studies indicate that good governance not only serves to alleviate the financial burden of educational units, but also acts as a strategic intervention in comprehensively improving learning quality (Anugrah & Mulawarman, 2022; Firdaus, 2025). Nevertheless, challenges in the implementation of this policy are still frequently encountered, ranging from tax administration aspects to the reconstruction of financial reporting systems to be more open and targeted (Bakri et al., 2022). Therefore, strengthening institutional capacity and strict supervision are the main keys so that these public funds can be utilized optimally to realize public accountability and the sustainable advancement of national education quality in the future (Lubis et al., 2024).

Planning in the management of School Operational Assistance (BOS) funds is a foundational stage that strongly determines the direction of financial policy and educational quality in educational units (Lumbantobing, 2021). Based on a review of recent literature, this budget planning process generally involves deliberations with the school development team, the principal, the school committee, and teachers to formulate an accurate School Activity and Budget Plan (RKAS) (Suwardi et al., 2022; Rizal et al., 2026). A number of studies also show that indicators of mature planning, including the use of digital applications such as ARKAS and the formulation of anticipatory micro-level planning, are capable of minimizing potential delays and misdirected fund utilization (Prihatin, 2021; Firdaus, 2025). However, the effectiveness of this planning still requires the active involvement of stakeholders and compliance with applicable regulations so that the goal of improving learning quality can be achieved optimally (Sapri et al., 2023). Therefore, the integration of a systematic planning system and accurate identification of needs becomes the main key in realizing transparent and accountable educational financial governance in the future (Hayati, 2026).

The utilization of School Operational Assistance (BOS) funds and the optimization of the role of support staff play a crucial role within the educational policy framework to enhance the quality of services in schools (Nasrullah, 2023). Based on technical guidelines and various related literature, the use of these operational funds is strictly directed to support the smooth running of teaching and learning activities as well as to ease the operational burden of educational units (Lumbantobing, 2021). Beyond budget allocation, school effectiveness is also strongly influenced by how support staff, such as classroom assistants and administrative staff, are strategically empowered to provide teachers with more flexible time to carry out their professional functions. Nonetheless, several studies, including recent international reviews, emphasize the need for evaluation and restructuring of deployment models so that the contribution of support staff and the utilization of such funds truly have a significant impact on student academic achievement (Butt, 2016; O'Connor Bones et al., 2025). Therefore, targeted synergy among school leadership, accountable budget usage policies, and proper human resource management serves as the primary foundation in realizing effective and high-quality educational governance.

The evaluation of the implementation of the School Operational Assistance (BOS) program and the performance of support staff play a crucial role in measuring the extent to which educational fiscal policies have a direct impact on improving learning quality in elementary schools (Susanto & Suhartono, 2022). Based on various policy evaluation models such as the Goal-Oriented Evaluation Model, empirical analysis shows that the targeted allocation of operational funds correlates positively with enhanced teacher performance and institutional service quality (Ishak, 2022; Hadna, 2022). Apart from the financial aspect, institutional effectiveness is also strongly determined by regular monitoring systems and self-audits involving school principals and support staff to measure resource utilization efficiency (Mahnaz et al., 2023). Nevertheless, several evaluative studies emphasize that the complexity of teaching assistants' roles and the variations in administrative support in the field still require systematic assessment instruments to ensure their contributions are truly optimal (Beresneva & Gordenko, 2018). Therefore, strengthening comprehensive and sustainable evaluation mechanisms becomes the main

foundation for policymakers to carry out thorough improvements in educational governance.

CONCLUSION

Management of the School Operational Assistance fund at MA Al Manshur is carried out systematically through participatory planning based on e-RKAM, involving teachers, the school committee, and staff. Needs identification is conducted through observation and stakeholder input to establish priority scales realistically. Budget execution is led by a management team emphasizing internal transparency, reporting accountability, and direct supervision by the principal. Periodic evaluation is conducted through work meetings to assess the effectiveness of facility utilization and user feedback as a reference for refining subsequent planning cycles.

In facing challenges of limited funding and phased disbursements, the principal applies transformational leadership through two main innovative strategies. First, digitalizing financial governance and allocating budget towards procuring technology-based learning tools such as projectors and laboratory equipment. Second, leveraging external collaboration with an outside IT team for cost-effective facility repairs while enhancing teachers' digital competency. This optimization is proven to yield a significant positive impact, evidenced by improved learning facility completeness, enhanced classroom interaction effectiveness, and increased, sustainable teaching and learning motivation and satisfaction across the entire madrasah community.

This research makes a theoretical contribution by enriching the literature on Islamic education financing management based on transformational leadership innovation. Practically, this study provides actionable guidance for private madrasah managers to optimize limited budgets through digitalization strategies and partnerships. Furthermore, these findings offer policy contributions for the Ministry of Religious Affairs in evaluating the implementation effectiveness of e-RKAM and madrasah development guidance. The implications of this study underscore the importance of managerial flexibility and digital literacy among school principals when managing finances. Innovative leadership is capable of transforming School Operational Assistance funding constraints into a driver of learning modernization. This implies that successful budget management is not solely determined by fund size, but rather by external collaboration strategies and allocation efficiency.

This study has limitations regarding its focus on a single institution, MA Al Manshur, using a single case study design. Primary informants were limited to internal madrasah perspectives, making these research findings context-specific and not directly generalizable to all private schools or other madrasahs. Future research is recommended to expand the scope by using multi-site or quantitative approaches across multiple private madrasahs to compare the effectiveness of innovation strategies.

SARAN/REKOMENDASI

Future studies could also explore the perspectives of external parties, such as IT partners and the Ministry of Religious Affairs, to obtain a comprehensive picture of the impact of collaboration on educational quality.

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