# The Implementation Of School Operational Assistance Program Policy In The Basic Education In Wajo Regency

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**Abstract**

The government has endeavoured to realize the goals of educating the children through the National Education System. However, in some situations, the implementation of this effort has fallen short of expectations because certain practices—like managing school operational cost assistance funds—show less than ideal support in meeting educational standards. This research aims to describe and analyse the implementation of the School Operational Assistance Program (SOA) policy in Wajo Regency, South Sulawesi Province, Indonesia. The research method used is qualitative descriptive research and the data is analyzed using a policy theory approach with three dimensions: organization, interpretation and application. The research results show that the implementation of the policy for managing school operational costs in basic education in the Wajo area has been carried out by technical instructions which have been explained through organizational, interpretation and application aspects as well as through socialization, coordination and reference to the Ministry of Education and Culture database. The supporting factor for implementing this policy is the availability of resources as a means of supporting learning services to students where communication between implementers is established smoothly and program implementers are properly responsible for following their respective duties.

**Keywords:** School Operational Assistance, Basic Education, Policy Implementation, Policy Theory, Wajo Regency

## Introduction

The flow of globalization in the Industrial Era 4.0 requires a transformation in the use of technology, such as by integrating online media and industry with the internet as the main support. It is important to focus on national development issues as an effort to smarten the life of the nation and improve the quality of Indonesian society in realizing an advanced, just and prosperous society including giving its citizens the freedom to develop

themselves and providing quality educational facilities for all Indonesian people.

In increasing the resources of Indonesian society sustainably, it is necessary to have a foundation of national capabilities by utilizing advances in science and following technological developments global developments through education. This effort has been reflected in Law No. 20 of 2003 concerning compulsory education which explains that all Indonesian citizens who are 6 years old are starting to take part in compulsory education, and the government's participation in ensuring the implementation of compulsory education at a minimum of basic education level free of charge. Apart from that, based on the 1945 Constitution article 31 paragraph (2) states that every citizen is obliged to attend basic education and the government is obliged to pay for it shows the government's seriousness in ensuring that the public gets a decent education.

This law's practical application is government-determined aid for school operating expenses. In general, this policy aims to ease the burden on the Indonesian people regarding education costs to realize the government's 9-year compulsory education program which is expected to run well to improve the quality of education. With the rollout of SOA funds, it is hoped that we can achieve the goal of equal distribution of education for all Indonesian people, providing opportunities for all Indonesian people to enjoy and receive education to improve people's standard of living, eradicate poverty, and distance Indonesian people from ignorance. The existence of the School Operational Assistance (SOA) program certainly creates many positive things for schools, such as no fees being charged to students' parents, covering the shortage of textbooks for students, being able to finance honorary teachers, and being able to be used to provide equipment. props or school practicum tools and can assist underprivileged or poor students. In its implementation, many omissions occurred due to less than-optimal supervision carried out by the authorized supervisory body. This SOA Policy System backfired and presented new problems.

The implementation of the School Operational Assistance (SOA) Program in Indonesia is a significant government effort to improve the quality of basic education. Initiated in July 2005, the SOA program aims to ease the financial burden on families and ensure that all children have access to quality education (Sari & Tanaka 2019). This literature chapter will review several previous studies that have been conducted and focus on the effectiveness, challenges, and impacts of the SOA policy on basic education in Indonesia. The SOA program is designed to provide direct financial assistance to schools, thereby reducing operational costs such as teacher salaries, educational materials, and infrastructure maintenance (Sari & Tanaka 2019). This initiative is part of the Indonesian government's broader strategy to meet the educational needs of its people, especially in the context of the nine-year compulsory education policy (Mahanani et al. 2022). This program plays an important role in increasing household education investment, as it indirectly reduces household expenditures, especially their children's school fees (Sari & Tanaka 2019).

The role of SOA is vital in supporting family finances, especially those in rural areas where access to educational resources is often limited due to inadequate financial conditions. Although there are positive goals behind the SOA program, several studies have found significant challenges in its implementation. For example, issues related to mismanagement of funds and lack of transparency leading to reporting (Wahyudi et al. 2019; Rahmatulah et al. 2021). These challenges can undermine the effectiveness of the program and cause gaps in the quality of education in various regions. In addition, the lack of adequate training for school administrators on how to manage SOA funds effectively has been identified as a significant obstacle in achieving program objectives (Sahdan 2023). Collaboration between organizations is undeniably very influential in the success of the SOA program implementation. Effective collaboration between various stakeholders including government agencies, schools, and local communities—is critical to addressing the challenges faced in basic education (Runtuwene et al. 2022). Research shows that building trust and communication among actors can increase the effectiveness of the SOA

program and ensure that funds are used appropriately (Runtuwene et al. 2022). In addition, community involvement in monitoring the use of SOA funds can encourage accountability and transparency, thereby improving educational outcomes (Sopyan et al. 2020).

Several studies have also examined the impact of the SOA program on student achievement. Evidence suggests that schools receiving SOA funds tend to show improved student achievement, as financial resources allow for the provision of better educational materials and facilities (Tahili et al. 2021; Rahmatulah et al. 2021). However, the magnitude of the impact varies greatly depending on the local context and the capacity of school management to utilize the funds effectively (Tahili et al. 2021; Putra et al. 2023). For example, schools that have implemented strong financial management practices and involved the community in managing these funds have shown better educational outcomes than schools that have not (Sahdan 2023; Putra et al. 2023). In addition, the SOA program has been linked to broader educational reforms in Indonesia, including a push towards inclusive education and improved educational standards (Hidayat et al. 2019; Mulyadi 2017). This program is in line with the government's commitment to provide equal educational opportunities for all children, regardless of their socio-economic background (Hidayat et al. 2019). However, the effectiveness of these reforms depends on the appropriateness of the SOA program implementation and the ability of schools to adapt to changing educational demands over time (Haryati 2014).

In conclusion, while the School Operational Assistance (SOA) program has made significant strides in improving access to education in Indonesia, its success is closely linked to effective management, transparency, and community engagement. The challenges identified in the literature above emphasize the need for ongoing program evaluation and reform to ensure that programs are aligned with the purposes for which these funds are intended. To optimize the advantages of the SOA program for Indonesia's basic education system, very little study has been done on creating plans to strengthen school administrators' abilities and promote cooperation amongst stakeholders. As a

result, this study will look at how much the effectiveness of the SOA fund program depends on the qualifications of educators and other education staff members.

Educational Administration and Policy Implementation. Administration based on etymology comes from Latin consisting of ad+minisrare, which operationally means to serve, help and fulfill. In the original language, the noun administration and the adjective administrativus are formed. Meanwhile, in English, it is administration (Hadari 1994:23). Furthermore, education is a planned basic effort to create a learning atmosphere and learning process so that students actively develop their potential. Thus, Educational Administration is a form of effort to integrate activities and existing programs, for the benefit of students. While Eugene Bardach (2007) said that where the policy implementation process is a socio-political phenomenon, this concept is increasingly being discussed as many experts contribute ideas regarding policy implementation as one of the stages of the policy process. Wahab and several authors place the policy implementation stage in different positions, but in principle, every public policy is always followed up with policy implementation (Abdul Wahab 2010). Policy implementation links policy objectives and their realization with the results of government activities. This is by the view of van Mater and Horn (Arifin, 2020), that the task of implementation is to build a network that allows public policy objectives to be realized through the activities of government agencies involving various interested parties (Policy Stakeholders). The influence of the implementation context will be visible after the policy is implemented. This shows that the policy implementation process is one of the important and determining stages in the process of formulating or making subsequent policies. Whether a policy is successful or not in achieving its goals is determined by its implementation.

The success of policy implementation will be determined by many variables, and each of these variables is related to one another. One of the variables involved is implementation, so several implementation theories as proposed by Dr Edwards III (Aminah 2017) is used where policy

implementation is influenced by; a) Communication. Successful policy implementation requires that the implementer knows what must be done, and what goals and objectives must be transmitted to the target group so that implementation distortion will be reduced; b) Resource. Even though the contents of the policy have been communicated clearly and consistently, if the implementer lacks the resources to implement it, implementation will not be effective; c) Disposition. Disposition is the character and characteristics possessed by the implementer, such as commitment, honesty and democratic nature. If the implementer has a good disposition, then he will be able to carry out the policy well; d) Bureaucratic structure. The organizational structure tasked with implementing policies has a significant influence. One of the important structural aspects of every organization is the existence of standard operating procedures (SOPs).

School Operational Assistance is a program from the government which functions to provide funding for school operational costs to continue education. This SOA policy was created to realize the government's goal of a compulsory education program for all Indonesian people. In general, the aim of the School Operational Assistance Policy (SOA) is to be used by the government as a form of overcoming social problems in society, namely the inequality of education in Indonesia. With this program, the government hopes that all children will receive education, especially those aged 7 to 15 years at the elementary school or Sekolah Dasar (SD) and junior high school or Sekolah Menengah Pertama (SMP) levels. School Operational Assistance (SOA) aims to ease the community's burden on financing education in the context of 9 years of quality compulsory education. According to techinal guidelines (Juknis) Number 63 of 2022 article (2) state School Operational Assistance (SOA) funds aim to help with school operational costs and improve accessibility and quality of learning for students (Juknis SOA 2022). The amount of SOA funds for each school is determined based on the number of students and distributed through the central government, and the allocation of SOA funds is limited according to the category of use, for example honorary payments are limited to a maximum of 50% for school honorary teachers of the total funds received.

**Methods**

This research is located at the Wajo Regency Education and Culture Office, South Sulawesi, where data collection is carried out directly on the policy objects for managing School Operational Costs in each educational unit that has been determined by the Ministry of Education and Culture, Research and Technology. This research uses a qualitative approach with a descriptive research type, namely a form of research that describes the object according to the research focus (Sugiyono 2010). The informants who are the source of the data consist of the appointed SOA Fund Manager of the Education and Culture Service, UPT SD and SMP equivalent and stakeholders as informants, each of which consists of 7 people, namely the Secretary of the Education and Culture Service/Regency SOA Manager, Head of sub-division of the service education, District SOA Admin, SOA Fund IT, Elementary School Principal, Elementary School Treasurer, Middle School SOA Treasurer.

The main focus of this research is the implementation of school operational funding policies in basic education units, namely the pattern of financial management of school operational costs within certain limits which can be excluded from generally applicable regional financial management provisions to ensure the effective use of school operational costs in supporting the program. compulsory education. Data collection techniques include observation, interviews and documentation. Observation is a material needed in the process of observing and recording a desired phenomenon. Following this statement, observation aims to find out everything that is being observed directly in the conditions and situations that exist in the Basic Education Unit of the Education and Culture Service of Wajo Regency, South Sulawesi. This observation was also carried out to find information regarding the Management of Wajo Regency School Operational Costs. Interviews were conducted to obtain appropriate information regarding the Management of Wajo Regency School Operational Costs. In conducting interviews, researchers create interview instruments or guidelines to be more focused and obtain the desired information. The final technique is documentation obtained from observation and interview activities as well as from meeting minutes, periodic reports,

report cards, activity schedules, documents, etc. In this technique, researchers will obtain information about the SOA Management Strategy using photos of activities and other documents needed in the research.

Regarding data validity techniques, this research uses Contract Validity which is divided into two ways, namely Source Triangulation and Technical Triangulation (Miles 2018). Time Triangulation often affects the credibility of the data, such as data collected using interview techniques in the morning tends to be more credible considering that most of the sources are still fresh. This technique also uses internal and external validity. Internal validity is a concept that refers to how far the conclusions of research results describe the actual situation. This validity can be achieved through a proper analysis and interpretation process. Meanwhile, external validity refers to how far the research results can be generalized to other cases. Even though qualitative research has the nature of not having definite conclusions, qualitative researchers can be said to have external validity to other cases as long as the cases have the same context.

According to Sugiyono (2010), data that has been obtained from the field needs to be recorded again. Research carried out over a long period of time and with a large amount of data needs to be analyzed through data reduction. Data reduction can be done by making a summary by selecting things that are important and appropriate to the theme. That way, the data that has been obtained can make it easier for researchers to search for other data, and can describe the results of the data that has been obtained

**Results**

Regarding the socialization of the SOA program which is carried out organizationally, the results of the interviews show that the implementation of the SOA Fund is institutional, where the education and culture department (disdikbud) is administratively responsible at the district level, ensuring that the education implementation program funded by the government has arranged and distributed the technical implementation of the policy. This is done under the socialization of implementation techniques throughout the district's basic education units by involving education stakeholders to ensure that education

financing is carried out under technical guidelines, applicable rules and regulations." (YY: 22 April 2024, Wajo Education and Culture Office). Likewise, DN also conveyed this in the planning sub-division of the Wajo Regency Education and Culture Office, stating that we have planned the funding for education using the government budget through the SOA Fund program distributed by the basic education unit for the next year and estimated it based on school capacity by the rules and regulations. valid invitation. Designing this financing, involved elements of leadership, regional government and education councils and carried out outreach to all related parties (DN: 23 April 2024, Disdikbud Wajo).

In the interpretation aspect, which is the activity of translating the meaning of the program into an acceptable and workable arrangement, the informant translates. Interpretation of a policy requires in-depth knowledge and understanding by all stakeholders in implementing SOA. It is hoped that this SOA can be used according to the school's ability to interpret each activity data that will be programmed and ensure that the learning process can be achieved well (YY: 22 April 2024, Disdikbud Wajo). Furthermore, an interview with DN stated that the programmed budget plan is an initial assumption in interpreting the technical items available and requires verification and consultation with the District SOA management to ensure that this assumption becomes a program design that will be implemented for a single fiscal year (DN: April 23 2024, Wajo Education and Culture Office).

The results of interviews with key informants related to the SOA program application which was carried out by data verification, namely the application of the SOA fund policy referring to the technical instructions contained in the RKAS which had undergone accurate data verification. The implementation of this policy is carried out with support and equipment for achieving targets for activity items financed by SOA funds related to student learning." (YY: 22 April 2024, Wajo Education and Culture Office). Furthermore, analysis of the results of interviews with key informants regarding the application of the SOA program which was carried out on target, stated that in realizing a SOA funding policy, the targets of the programmed activities were

by the needs that had been applied. This policy has received support and availability of supporting facilities for school services to ensure proper use by students (YY: 22 April 2024, Disdikbud Wajo). The operational cost management policy has been well enjoyed by recipients according to their needs, in every educational unit in Wajo district, South Sulawesi. Apart from that, it cannot be denied that there is the support factor of skilled and positive Human Resources. Apart from this, some things make it difficult for schools, such as information technology barriers in services.

**Discussion**

Implementation of SOA management policies

Answering the problem as stated in the background of the problem and described in the research results, can be described as the implementation of the SOA management policy in the administration of educational units within the Education and Culture Service, seen in the institutional aspect. This aspect emphasizes the importance of organizations in applying policies through an interpretation that can be implemented well-using aspects of service simplicity, service clarity and detail. In connection with the research results stated above, after conducting observations and interviews using data validation and credibility testing through extended observation and triangulation, the research results will be presented using dimensional analysis tests and their indicators. In the context of policy implementation using an organizational approach, it shows the socialization of the SOA funding program. The socialization of the program organized by the Education and Culture Office is more in the policy context, while the socialization in educational units is about aspects of accountability and transparency to all those interested in the educational unit.

Another factor that also needs to be addressed is program coordination. This coordination is an effort to ensure that the programs planned by each educational unit will be easily coordinated. This is important to do if implementation encounters obstacles and obstacles, especially technical arrangements and realization of an administrative nature, including operational requirements in the form of prohibiting use or allowing its realization. Meanwhile, from the other side, the data must be verified as valid, where the

receipt of SOA funds for schools must be based on the number of students recorded within one academic year or based on the number of students. Organizationally, it has shown that there is regular coordination of data that will undergo changes or improvements to ensure that the distribution of SOA funds is implemented well.

The interpretation aspect of the SOA funding policy shows that interpreting a policy requires analysis and deliberation of the entire school community, especially regarding data on activities that will be planned and realized in the student learning process. Technical instructions are a basic reference, but they require strong interpretation so that they do not violate existing rules and regulations. The person responsible for SOA at the education unit level cannot be separated from the responsibility of the SOA manager at the district level, therefore integrated coordination requires attention so that mistakes can be avoided. In policy interpretation, the main source for the application of school budget plans is the current year's technical instructions (Permendikbud No. 63 of 2022). Everything contained in the technical guidelines is the main source because the items required to realize school academic and non-academic financing can be interpreted so that the program is rightly targeted at students. Interpretation in interpreting a policy begins with assumptions by all school members. This application provides initial guidance in designing an activity budget that will be implemented for one or two semesters in the current year. In designing the budget, schools sometimes encounter difficulties due to technical instructions that change every year, such as instructions for realizing SOA funds which are currently carried out in two stages whereas previously there were four stages. Assumptions are included in the initial design and can be interpreted further after obtaining verification results or in the form of consultation with District-level SOA management.

Another thing relates to application aspects related to routine equipment for services, wages and so on. In designing a policy, accurate data is needed and is able to show that its implementation is appropriate and has beneficial value for service recipients. Where applying SOA requires data verification results to support the implementation of learning financing realization. Applications

relate to efforts to provide services with the support of facilities and infrastructure to facilitate learning services for students. The picture that can be seen from this aspect is that the existence of accurate data has been easily verified and implemented by the technical instructions for implementing SOA funds for the current semester and year. Meanwhile, the value of the usefulness of the entire learning process is stated in the usage items. The benefits of SOA are aimed at expediting the student development process by prioritizing the management of these funds under student needs.

Supporting and inhibiting factors

Supporting factors for implementing the SOA policy in administering educational units are the availability of resources, both human resources and supporting facilities. The resources in this policy show positive performance where it is easy to implement the policy. However, its application still needs development along with changes in regulations and details of use that require good knowledge and skills. Resources are also related to the use of technology in reporting and accountability which is often an aspect of measuring policy accountability. Meanwhile, the inhibiting factor in the last five years is the existence of changes that make it difficult for schools, especially those related to the use of technology in the form of periodic reports where managers cannot adapt to fairly rapid changes in both rules and use of technology. This phenomenon occurs because the technical instructions change every year, especially the disbursement and reporting stages, which are currently divided into two semesters. Aspects of obstacles related to reports that use complicated technology and a disbursement system that uses semesters instead of quarters have burdened schools with the large number of reports and time used, including the emergence of withholding sanctions for schools if they are late in submitting reports. The aspect of sanctions resulting from this report is important, but good coaching time is needed so that these regulations can help schools realize school programs better.

**Conclusion**

Based on the results of the research that the author has presented, it can be concluded that the implementation of the SOA fund management policy in

education units at the Wajo Regency Education and Culture Office has been carried out per the technical instructions which have been explained through organizational, interpretation and application aspects both through socialization, coordination and reference to the Ministry of Education database. and culture so that it can make it easier to know the aims and objectives of the realization of SOA funds. The supporting factors for implementing this policy are the availability of resources as a means of supporting learning services to students, while changes that often occur in policies become obstacles for schools, especially those related to the use of technology. This is possible because SOA fund managers at the district level tend not to have the alertness and skills in using technology.

Based on the findings, the researcher anticipates that the SOA fund manager will aggressively engage in socialization whenever new technical instructions are implemented for those who are capable, in this example, school principals. School principals are also obligated to follow the most recent SOA Fund technical instructions when using and reporting the budget.

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