
School Financial Management for Facilities and Infrastructure at Elementary School

Choirun Nisa¹, Aulia Kharisma², Retno Fadillah³, Rizka Silvia Fatmawati⁴
^{1,2,3,4}Universitas Muhammadiyah Surakarta

ARTICLE INFO

Article history:

DOI:

[10.30595/pssh.v12i.765](https://doi.org/10.30595/pssh.v12i.765)

Submitted:

May 31, 2023

Accepted:

August 24, 2023

Published:

October 05, 2023

Keywords:

Financial Management;
Infrastructure; Education

ABSTRACT

This study aimed to analyze and understand financial management at SD Muhammadiyah 22 Surakarta Elementary School (M22SES), Central Java, Indonesia. This study used a qualitative descriptive method, which aims to describe financial management and its relation to the management of school infrastructure. The authors collected data through observation, interviews, and documentation. The data were separated according to categories to obtain a conclusion. The results of this study showed that (1) financial management was well managed for the budget for facilities and infrastructure, (2) the school budget was planned for existing facilities and infrastructure, conditional or stable organization and is monitored in schools, (3) facility management and infrastructure of M22SES were controlled by bookkeeping so it can assist in procuring facilities and infrastructure as well as managing financial management.

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Corresponding Author:

Choirun Nisa

Universitas Muhammadiyah Surakarta

Jl. A. Yani, Pabelan, Kartasura, Sukoharjo, Jawa Tengah 57169 Indonesia

Email: -

1. INTRODUCTION

Implementing education is one of the efforts made to improve the quality of the nation's generation. Organizing quality and equitable education will face several complex challenges. The principal has an essential role in organizing school budget plans. Adequate facilities, infrastructure, and financial management can play a significant role in the learning process. Said [28] suggested that a school principal also carries out tasks or monitors the school environment.

Nevertheless, a principal must also know the management of facilities and infrastructure related to financial management in the school. Management should be considered and should be taken seriously. The importance of management must also make someone more trustworthy or responsible in managing financial management.

Educational institutions are places where educational activities occur in the form of schools [7][19]. During this time, teachers and students only use teaching materials in the education process, which includes hardware and software. For example, the curriculum, methods, and management of education. Devices in the form of buildings, libraries, and teaching materials in the classroom are closely related to the quality of schools. Especially if the teaching materials, and teaching aids, for example, in physics, biology, anatomy, or geography lessons.

Educational infrastructure facilities are also crucial in education [4][6][8][10][16]. Facilities and infrastructure itself have a huge role in education. The implementation of maximum education has facilities and infrastructure to support learning. With the spread of education, many schools sometimes need to facilitate

learning. Including schools located in remote areas that are difficult to reach. Which also requires substantial facilities like other schools. This is due to the explosion of the even distribution of education and the possibility of uneven facilities and infrastructure. Kenayathulla et al. [17] said that an excellent educational institution has sound financial management to achieve the targets set together to run the goals set by the school institution, which gets support from various other parties.

Such facilities and infrastructure cannot be made into management that is so easy. It certainly must be considered properly and carefully. It must also follow directions and have principles that are mutually agreed upon. Some principles that must be considered in financial management, including justice, efficiency, transparency, and public accountability, are needed in management and education [26].

Several studies have examined one of them is school-based management (SBM). SBM is also one of the applications of institutional management, which integrates various internal and external sources by emphasizing the importance of implementing several agreed policies through the expansion of school autonomy [9][13][21][22]. The reason for implementing SBM at all levels of formal education is the government policy of the Republic of Indonesia through Law No. 22 of 1999, which was refined by Law No. 32 of 2004. It discusses regional autonomy and government regulation No. 25 of 2000 concerning the division of authority of the central government and regional autonomy.

The SBM program can also help school institutions to facilitate school financial management [3][20][29]. SBM implies various needs for transparency in school management, from various planning processes and implementation to follow-up evaluation. This is where along with the developments contained in the school, the principal still tends to dominate decision-making on several issues of one SBM core business. The education process does require supporting facilities. All equipment or facilities must be procured according to the needs of the learning process. According to Ananda & Banurea [2], two types of maintenance are carried out regularly. This must also be considered in maintaining school facilities and infrastructure, such as, for example, tools used for extracurricular elementary school children such as balls and so on, schools must also use as necessary. Schools must adequately maintain the facilities and infrastructure in the school [1].

Natural conditions at M22SES are currently trying to complete supporting facilities and infrastructure to improve the quality of education. Even though the conditions are as expected, inadequate facilities and infrastructure exist, such as a limited library and an inadequate field for sports and ceremonies. Therefore, the authors wanted to know how the governance of financial management in facilities and infrastructure improves the quality of education at M22SES.

2. RESEARCH METHODS

This study used a qualitative approach of case study type. In this case, the authors analyzed and understood the school financial management applied at M22SES. The informants in this study consisted of the principal, secretary, and treasurer. Data collection was conducted using observation, interview, and documentation techniques. This technique served to document the management of facilities and infrastructure in M22SES. The data sources in this study were the principal, vice principal, head of facilities and infrastructure, teachers, and administrative staff. After the data was collected, the data was analyzed through data reduction, display, and verification.

In this study, the technique used to analyze the data obtained through descriptive (non-statistical). It describes the data obtained with words or sentences separated by category to obtain a conclusion. In this study, the triangulation used was data sources, namely principals, teachers, and administrative staff at M22SES. Besides, the triangulation process directs the study so that during the data collection process and researchers are required to use existing data diversely.

3. RESULT AND DISCUSSION

Facilities and infrastructure were among the most essential and central things supporting school teaching and learning activities. For this reason, it was necessary to improve management and financial empowerment so that school facilities and infrastructure could achieve the expected goals. M22SES itself was responsible for managing facilities and infrastructure. Facilities and infrastructure management started with planning, procurement, maintenance, and development. There were four programs in the management of infrastructure facilities, namely: (1) Determination of needs, (2) Usage, (3) Financing (4) Preparation of reports in charge. In planning, facilities, and infrastructure, management was carried out by all interested parties. The principal was directly responsible for overseeing the administration. The principal controlled available facilities and infrastructure, organizing the use of excellent and correct facilities and infrastructure. An accountability report was made and submitted to the principal at the end of each school year for every purchase and maintenance of facilities and infrastructure.

Based on interviews with the principal, vice principal, and the administrative department, it was known that planning is always carried out by analyzing all the needs to meet the needs of school infrastructure in one

school year. The purpose of planning was to improve the quality of the learning process. One of them was school financial management planning to fulfill facilities and infrastructure in the learning process as follows:

School Budgeting

Budget planning at M22SES was about estimating the performance to be achieved over a certain period and expressed in financial terms. Planning is organized systematically in financial units and applies to the future period of time.

Planning at M22SES began with a joint meeting involving the leaders, the entire board of teachers, staff, and other administrators related to the needs of facilities and infrastructure for one school year in the learning process. The meeting produced decisions related to the results of the evaluation of existing facilities and infrastructure, arranged the procurement of facilities with consideration of the priority scale, and implemented the Plan through the procurement of facilities and infrastructure needed, as well as the maintenance of facilities and infrastructure so that they can be used in the long term.

Budget planning to fulfill facilities and infrastructure be determined in the School Budget Plan (RAPBS). Before this determination, the school identified the sources of funds obtained and the expenses used. This was done to evaluate the financial condition, starting by determining school priorities, especially those related to facilities and infrastructure. Determining the budget for facilities and infrastructure was usually broken down by item to get a mutual agreement. Every semester there is a check of items that are still suitable for use and cannot be used so that procurement of facilities that have run out; then, for the infrastructure itself, there is a check whether there is damage or not; if there is, then repairs will be made.

School financial planning in fulfilling facilities and infrastructure can be described as follows:



Figure 1. Financial management planning to fulfill facilities and infrastructure

In education, the source of funds is significant in determining whether or not an educational institution runs for teaching and learning activities. Therefore, an appropriate financial management system is needed. The first step that can be taken for financial management is budgeting. The budget was all details of costs related to school income and expenses, which are generally compiled routinely annually by an institution involving related parties. The function of the budget itself was divided into three types. First is an interpretative tool that can estimate the amount of expenditure and income so that it knows the need for funds needed in activities in educational institutions. Second, is an authority tool that can authorize funds issued to finance activities according to budget planning. Third, an efficient tool can efficiently determine the educational activities carried out according to the budget plan.

The preparation of this budget plan is a planning source of funds for educational activities and the achievement of educational goals in school institutions. As for the preparation of the education budget, of course, pay attention to the financial resources available in schools, which consist of; (a) government (central government and local government); (b) parents of students; (c) community. School financial planning refers to organizing school education as a whole [12].

In preparing the budget for facilities and infrastructure, M22SES was carried out when the equipment was damaged or lost, teachers submitted proposals at the end of the annual meeting, or an analysis of learning resource needs was carried out in the coming year. After the planning process, proceed to procuring places and infrastructure. Funds for the procurement of educational facilities and infrastructure come from the Regional Revenue and Expenditure Budget (APBD), School Operational Assistance (BOS), and education and alums fees. Land and infrastructure procurement at M22SES was carried out in the following ways: (1) acquisition of goods, namely through the purchase of routine products such as chalk and markers because these tools are easily portable (2) acquisition of durable goods, namely through purchases such as books, textbooks, science teaching aids, sports equipment, extracurricular business support tools, etc., (3) Procurement of government goods such as boards, tables, and chairs.

School Budget Organization

Budget organization at M22SES describes the school's ability to carry out and be accountable for each activity which is an accumulation of budget organization carried out by the institution. According to Ratna [25], budget absorption at M22SES has gone well. This means that the planning that has been determined through the RAPBS is carried out following the SOP in the school. This means that if a budget is to be issued, approval from the leadership is required. If it is related to facilities and infrastructure, it must be related to the person in charge of facilities and infrastructure.

Organizing facilities and infrastructure at M22SES was the principal's responsibility by giving authority to the vice principal regarding facilities and infrastructure. Facilities and infrastructure related to the learning process are the responsibility of the vice principal for the curriculum. In contrast, facilities and infrastructure related to students' extracurricular activities are the vice principal's responsibility for student affairs. The administration department labels or numbers each facility and infrastructure owned by the school. Organizing is also a unifying step of all activities that elements in an institution will carry out. Organizing significantly determines the smooth implementation running in the form of further arrangements regarding power, arrangements, and responsibilities. Thus everyone knows their position, duties, functions, work, and responsibilities. Organizing facilities and infrastructure is a process to explain in detail the purpose of the facilities and infrastructure and give responsibility to the person who has been given the task as a structured person in charge [14].

Accountability reporting at M22SES is carried out at the end of the year by presenting student guardians. The results from the field obtained that the treasurer carries out school financial accountability on a small scale by reporting the financial condition to the principal, while the large scale is at a school meeting that presents student guardians.

Then, in organizing infrastructure facilities, maintenance is needed, which is carried out continuously to keep school property always in good condition and ready for use. Maintenance of educational facilities and infrastructure has a significant role because, with good maintenance, the implementation of education will run well, too [5][23][24][30].

School Finance Bookkeeping (Accounting)

Financial bookkeeping at M22SES was a recording process carried out regularly by the treasurer to collect financial data and information, which includes recording the existing financial flow, especially in the fulfillment of facilities and infrastructure in the learning process, both directly and indirectly. Bookkeeping in schools is running well, where the person in charge of finance has carried out their duties and functions according to existing procedures.

According to Fadhila [11], all lists of goods purchased for teaching and learning activities are recorded and stored neatly in the school's cash book. Educational infrastructure facilities are critical as a support for student learning outcomes; where in this institution, the fulfillment of these facilities uses school budget funds, each purchase of which must have proof in the form of a note and prior reporting to the institution. So that financial administration and infrastructure facilities run orderly, facilitate maintenance and supervision, and provide data and information for planning the procurement and maintenance of goods according to future needs.

School financial bookkeeping will facilitate administration, making reports related to educational infrastructure and recording school-owned equipment items to be controlled and monitored in detail to facilitate needs such as reporting on educational infrastructure.

Two things must be considered in school financial accounting: the first authority concerning managing the policy of receiving and spending money. Second, follow-up in receiving, storing, and spending money in budget management requires direction and guidance from the principal to all staff in school financial management [18].

Financial bookkeeping can also be seen from the money going to the institution at M22SES, namely LAZISMU, where the institution is the primary sponsor in financial management, specifically to buy infrastructure equipment at school in order to achieve effective and efficient learning objectives.

4. CONCLUSION

A mature school's financial management needs to be owned by the school so that the income and expenditure of school money can run well and that the fulfillment of infrastructure in the learning process can be fulfilled. Therefore, the role of the principal as a leader is able to understand the school's condition and manage finances and infrastructure well. With the funds owned by the school and adequate infrastructure, it can support the teaching and learning process so that learning objectives can be realized properly and optimally.

Financial management must also be planned at the beginning of the year by doing the best details, starting from budget procurement, organizing infrastructure, and financial bookkeeping for facilities and infrastructure to be used to evaluate future learning.

Through the results of this study, things that must be done by schools in managing finances in educational institutions must be based on open management by involving the public as an agent of control to create quality services and provide satisfaction to all parties. Meanwhile, concerning the fulfillment of facilities and infrastructure in learning, the thing that must be considered is the importance of maintaining existing facilities and infrastructure that will be held. Maintenance is complicated if it is not based on seriousness in the facilities and infrastructure management system. There needs to be special supervision of the facilities and infrastructure owned by the school to make their use effective and efficient. Funding related to infrastructure facilities at M22SES is good enough.

Based on the results of the study, the authors put forward several suggestions, among others: First, in terms of completing the existing facilities and infrastructure at M22SES, it can add buildings, especially prayer rooms, in order to minimize the effectiveness of worship activities so that extra activities or large meetings do not use the school hall which is used for various activities. It also must add the number of reading materials to increase the knowledge of students and educators. Second, in terms of management of educational facilities and infrastructure, it would be nice to design financial management and facilities and infrastructure by using more advanced ways to manage facilities and infrastructure. This is because M22SES is a superior school and should have used modern methods that the education office has regulated.

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