

IMPLEMENTATION OF SCHOOL FINANCIAL MANAGEMENT PROVIDES EDUCATIONAL FACILITIES AND INFRASTRUCTURE AT THE JUNIOR HIGH SCHOOL (JHS) LEVEL

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Abstract

Implementing financial management in schools plays an important role in providing quality educational facilities and infrastructure. This study aims to understand how implementing financial management in schools meets the needs of educational facilities and infrastructure at the Junior High School (JHS) level. This study uses a qualitative approach with descriptive analysis, and the subjects involved in this study include the principal, school treasurer, vice principal for facilities and infrastructure, and several educators. The main objectives of this study include targeted budget planning, identification of sources of income, and management of procurement of facilities and infrastructure. In addition, the importance of transparency and accountability in budget management is also discussed, accompanied by active participation from stakeholders such as parents and the community. Through continuous evaluation and improvement, it is hoped that effective financial management can build a supportive and ideal learning atmosphere to optimize student development. The results of the study indicate that financial planning and implementation for the provision of facilities in junior high schools are running smoothly. The availability of educational facilities and infrastructure must meet the standards set for Junior High Schools (JHS). Transparency and public accountability are the principles used in financial management.

Keywords: financial management, education, infrastructure

Introduction

The goal of national education is to shape students into individuals who believe and fear God Almighty. Students are expected to have noble morals, good health, adequate knowledge, reliable skills, high creativity, strong independence, and be able to become democratic and responsible citizens. Every student has the right to an education that suits their desires and abilities. In addition, the ability of school management to meet educational goals is also very important, such as in the regulation and management of education effectively and efficiently known as educational financial management. Each new school year requires good planning, management, implementation, and evaluation. Planning the implementation of school financial management and evaluation is very important because it will help reduce the potential scope of funds received by the school. Schools, especially private schools, are required to carry out effective financial management. Theoretical studies show that school financial management has a very important role in managing all activities in schools (Najihah & Muhammad, 2021). The terms "facilities" and "infrastructure" are used directly during the learning process, and this situation is very concerning in Indonesia, especially in the Tangerang City area, because it can affect the development of students' abilities. This is evidenced by the fact that several private schools in Tangerang City have not been able to meet the best educational facilities and infrastructure. Good financial management skills, which will have an impact on facilities and infrastructure.

This study aims to examine public beliefs regarding adequate facilities in private schools because they have been provided by the government. However, in reality, not all private schools have the ability to manage their finances well.

Based on the explanation above, this study collected respondents with three objectives that will be answered by individuals with expertise in implementing financial management and educational facilities in one of the private schools in the Tangerang City area. Transparency in organizing financial management is also important to gain trust and get support from others, such as parents and the government (Khoeriyah, Permana, 2022). It is very important for this study to find out how junior high schools use financial management to obtain facilities and infrastructure. Have funds been allocated properly. How is planning, budgeting, and evaluation carried out in educational institutions and are there any obstacles when doing so? This question aims to broadcast how schools meet their educational

facilities and infrastructure needs. In addition, this question aims to broadcast aspects that hinder the implementation of finances to provide these facilities and infrastructure.

Method

This research is a type of descriptive qualitative research, namely research that uses descriptive data in the form of interviews, observations, and documentation. This research involves the principal, school treasurer, deputy principal of facilities and infrastructure, and a number of educators. This method will be used to study the management of school finances related to development and infrastructure at JHS PGRI Batucapeper located in Tangerang City. Researchers will conduct systematic descriptions and analyses of discussion materials from various sources.

Results and Discussion

1. Definition of School Financial Management

Acquisition, funding, and management of assets are carried out with various objectives or management of financial functions called financial management (Kasmir, 2010). Financial management is very important for organizing educational programs. Planning, organizing, implementing, supervising and controlling are some stages of the financial management process. Financial administration is divided into three functions: authorizer, ordonator, and treasurer. The principal has the right to give instructions regarding payment for each activity carried out in accordance with the authorization that has been set. The authority is also authorized to set policies on how money is used and received. Those who are responsible for receiving, storing, and disbursing money or other valuable documents are called treasurers. The principal is responsible for managing education. Finances are supervised by a treasurer who keeps books in accordance with the regulations. Because the supporting factors for the success of the school financial management system depend on strong school management and school leadership (Janah, et al., 2024).

2. School Financial Planning in Fulfilling Facilities and Infrastructure for Junior High Schools (JHS)

Planning is the first step in determining the needs of a school. It regulates what processes will be carried out, where, when, and for how long. School financial planning is a process that involves determining the sources of funds needed to support academic activities and achieve the goals desired by the school. Financial planning involves describing plans in the form of proposals for each aspect of activities and allocating resources intended to achieve targets related to the budget (Handoko & Tukiran, 2022). School financial planning means managing funds to support education and achieve school goals. This planning includes describing plans into annual funds and includes a number of sources of funds allocated to achieve goals related to the budget.

a. Budgeting System

The budgeting system used at JHS PGRI Batucapeper is very complex. This shows that budgeting begins with reviewing program proposals from various perspectives. These recommendations are received from various parties, including educators, school staff, and others. This makes it easier for schools to analyze student needs.

b. Budget Preparation

The term "school budget management" refers to all activities that are planned and implemented intentionally to help achieve school goals more effectively and efficiently. The budget of JHS PGRI Batucapeper describes the estimated performance to be obtained over a certain period of time, which is indicated in financial parameters. All educational activities are included in a systematically prepared plan and submitted to the upcoming financial unit. In the book Educational Management, Lipham mentions four main steps: planning a budget, preparing a budget, managing budget implementation, and determining budget implementation.

The steps taken to prepare a budget to meet the needs of educational facilities and infrastructure at JHS PGRI Batucapeper are as follows: First, planning a budget. Furthermore, the budget preparation team consisting of the principal, school treasurer, staff, deputy head of division, and work programs must be recorded in advance by each coordinator listed in the School Activity and Budget Plan to find out what programs need to be continued. Second, preparing a budget is prepared based on the priority scale of implementation. Planning includes all events that will be carried out for one year. All activities are intended to improve the institution and students. In the annual meeting, all student activity plans are discussed by considering the priority level of activities that meet the needs of the school. The budget allocated at JHS PGRI Batucapeper will be prioritized for things that support student learning, such as the availability of facilities and infrastructure. This is in accordance with the analysis and discussion of previous researchers on the findings and interviews conducted by researchers

working in the field. The results show that the application of a priority scale is very important when preparing a private junior high school budget for facilities and infrastructure. Third, managing budget implementation, which means that the school program looks at the short term, medium term, and long term. Financial planning for the fulfillment of facilities. There are three categories of programs: short term, medium term, and long term. Short-term programs include sudden repairs and ongoing maintenance, such as classroom maintenance, cleanliness, and procurement of office stationery. Medium-term programs include large-scale school building repairs, such as classroom inspections, classroom building repairs, and school building repairs. Then long-term programs, such as construction, which cannot be completed in one budget year that takes more than one year. JHS PGRI Batuceper has a Medium-Term Work Plan which includes long-term programs. Fourth, determine what is needed to run the program. The need to support the program to meet the needs of facilities and infrastructure, such as increasing the cost of raw materials and salaries for educators, staff, cleaners, security, and craftsmen, is discussed in detail in the previous work program. This is in accordance with the analysis and discussion of previous researchers about the results of observations and interviews of researchers in the field about how the program was formed to meet the needs of facilities and infrastructure.

JHS PGRI Batuceper uses the budgeting theory and uses a general approach of the planning, organizing, actuating, and controlling system. This method focuses on specific and general program goals and plans, and analyzes the amount of funds needed to run the program. In accordance with the analysis and discussion of the researcher above, the budgeting process at JHS PGRI Batuceper begins with creating an activity program, conducting a budget needs analysis, and finally determining the source of funds to finance the plan.

After conducting an accurate analysis and calculation of the amount of funds needed to support the implementation of the program, JHS PGRI Batuceper conducts financial planning. Furthermore, it is decided who will provide funds for financial planning. Private schools receive funds from School Operational Assistance, Education Operational Assistance, committee funds and voluntary community participation funds, which are unlimited. Schools can conduct socialization with the school committee if government funds are inadequate.

This is in accordance with what was discussed and evaluated by the researcher regarding the findings from observations and interviews in the field. Researchers found that in JHS PGRI Batuceper, budget preparation is done through various funding sources listed in the School Activity and Budget Plan. The Temporary School Revenue and Expenditure Budget Plan is made based on the results of this. This plan is made for one school year.

3. Implementation of School Finance in Fulfilling Facilities and Infrastructure for Junior High Schools (JHS)

The implementation of financial management to provide facilities and infrastructure in Private JHSs consists of the following two activities:

a. Receipts

JHS PGRI Batuceper receives facilities and infrastructure from the government, committees and the community. The government provides routine funds to JHS PGRI Batuceper in the form of School Operational Assistance and Education Operational Assistance. School Operational Assistance and Education Operational Assistance are given to schools to help finance students to purchase, maintain, and repair educational facilities and infrastructure. The needs of students will determine the amount of non-binding participation fees. As is known, the allocation of funds from the government is still inadequate to cover the needs of facilities and infrastructure in schools. This is due to the fact that maintaining these facilities requires a large cost. The school committee has approved the amount of money needed.

b. Expenditure

Procurement of facilities and infrastructure at JHS PGRI Batuceper is carried out in accordance with the Standard Operating Procedures applicable in the school. The School Activity and Budget Plan in the procurement of facilities and infrastructure needs to pay attention to the needs of the school. The relationship in the fulfillment of facilities and infrastructure needs to be established with the person in charge in that field. How many schools are unable to achieve their academic goals simply because of financial problems to pay teachers and buy learning devices (Rusdiana, 2019). The school budget must be adjusted with the approval of the school before being allocated for things like consumables; monthly payments for school operations such as electricity, WiFi, PAM, purchasing computers, maintenance and repair of school facilities, repair

of facilities and infrastructure, salaries of educators, leaking roofs, damaged ACs and others. Every expenditure must be proven and accounted for by showing transactions. In a situation like this, the deputy head of facilities and infrastructure must provide a report that is submitted to the treasurer to show payment to the party who has paid for the goods. All expenditures are reported to the government through the School Activity and Budget Plan Application. The school treasurer must be proficient in using this financial reporting application. The budget that has been made must ensure that all incoming and outgoing funds are appropriate. The results of the study on the financial implementation process at JHS PGRI Batureper show that the committee, parents, alumni, and government provide funds to provide facilities and infrastructure. JHS PGRI Batureper uses different fund management to provide facilities and infrastructure. This shows that the school works independently, such as repairing and maintaining classrooms. Good human resources, effective cooperation, and the use of information technology will ensure effective financial management to fulfill facilities and infrastructure.

The teaching staff at JHS PGRI Batureper are responsible for implementing finances. They always conduct technical guidance, divide tasks well, and use technology, as seen in the financial inflow and outflow reports, most of which use computer applications.

4. Supporting Factors for School Finances in Fulfilling Facilities and Infrastructure for Junior High Schools (JHS)

In the context of implementing school financial management in fulfilling facilities and infrastructure for junior high schools (JHS), we need to understand both the factors that can help and hinder the process. Strong leadership and the principal's commitment to school management are components that support the mapping of the school financial management system. With the support of the principal, employees will feel encouraged to adopt change. Appropriate employee training and development for school staff on the use of the financial management system is an important factor for successful implementation. By improving their skills and understanding, staff will be better prepared to use the system. Supportive and adequate facilities allow the implementation of the financial management system to run smoothly. The availability of the necessary software and hardware supports efficient financial management. Awareness of the benefits provided by the financial management system, such as greater transparency, more efficient budget management, and more accurate reporting, can increase motivation to adopt change. Support from the committee, school community, including the school board, parents of students, and school staff is essential for successful implementation. Active participation from all parties in the planning and implementation process will strengthen support for the change.

5. Inhibiting Factors of School Finances in Fulfilling Facilities and Infrastructure for Junior High Schools (JHS)

Interviews have been conducted with the principal and treasurer of JHS PGRI Batureper, indicating that several financial problems hinder the fulfillment of school facilities and infrastructure. These factors include lack of funds and facilities and infrastructure that have not been met. In addition, parents and guardians of students are obstacles. Several students who contribute to the school committee funds do not provide regular contributions every month or even do not provide contributions at all. This greatly disrupts the management of school finances at JHS PGRI Batureper, including School Operational Assistance funds, Education Operational Assistance, and the school committee. Of course, this also has an impact on the inadequacy of School Operational Assistance and Education Operational Assistance funds for schools at JHS PGRI Batureper according to the approved budget plan. If planning is done outside the established plan, it can hinder the management of school finances. If planning is in accordance with the plan that has been prepared, it will provide convenience and support financial management at JHS PGRI Batureper.

6. Accountability of School Finances in Fulfilling Facilities and Infrastructure for Junior High Schools (JHS)

Financial Responsibility of JHS PGRI Batureper is related to the responsibility of each individual for all their actions, especially in the use of money that has been entrusted to them. The principal has an important role in managing funds set aside for the construction of school buildings and infrastructure according to the established plan. Accountability for school financial management is recorded in the financial management report prepared by the school treasurer every month, quarter, and at the end of the year. The principal, foundation, parents, community, and government are expected to report on the use of these funds.

At JHS PGRI Batuceper, the accountability report is made at the end of the academic calendar year with the assistance of guardians of students. At the close of the school year, the RAPBS is planned to function as a means of education with the support of the school board, foundation, and parties responsible for school compliance, through the provisions of the established planning. Based on the results of field observations conducted by the researcher, JHS PGRI Batuceper has fulfilled the school's financial responsibility on this scale by implementing the method of distributing financial claims to the principal.

This annual accountability report is kept safely at school by the guardian of the students. This responsibility is also an aspect of supervision that can be carried out based on existing needs and authorities. Monthly and quarterly reports, especially for the City Education Office, are prepared in relation to the receipt and use of Education Forum funds.

Financing that covers all school activities affects the school's financial report. This report is prepared based on the total financing carried out by the school. The principal and school treasurer make this report, which is accountable to the Ministry of National Education. After the report is sent, the next responsibility is to revise the report and take the necessary actions. The principal's evaluation and supervision of the Foundation show transparency.

This accountability is measured based on the quality of his performance in completing tasks that enable him to achieve the goals that have been set. In accordance with applicable planning and regulations, the use of funds in educational institutions can be accounted for (Puarada, N. A. 2016). The purpose of accountability for educational institution financing is to increase public participation in monitoring educational services, improve institutional performance and stakeholder satisfaction with educational services provided, and make educational organizers accountable to stakeholders for funds collected from the government, parents, and the community (Sutedjo, S. 2009). By using this accountability, educational institution managers can be responsible for their spending. Guardians of students, the community, and the government. Educational managers must provide their financial reports to educational authorities periodically. Four main pillars are needed to build accountability for educational institution financial management: 1) Educational institution financial management organizers must be transparent about how they obtain educational funding sources and involve all parties in managing the institution's funds; 2) Each educational institution needs to have measurable financial management performance standards in carrying out their duties, functions, and obligations, such as authorizers, ordonators, and school treasurers; 3) It is important to have mutually supportive participation in order to create an atmosphere that supports educational institution financial management with simple, affordable procedures and fast service; and 4) Financial management regulations that provide legal certainty and governance to implement public policies by maximizing educational services (Shafratunnisa, F, 2016).

Conclusion

The preparation of a school financial budget must be owned by schools in order to manage income and expenditure properly so that educational facilities and infrastructure can be provided to support the teaching and learning process. Budget planning (budgeting), bookkeeping (accounting), and accountability are some of the ways in which school financial management is carried out. Schools must use open management as the basis for their financial management. This will allow schools to fulfill the tasks given to improve educational institutions and facilities and remember the importance of maintaining all facilities now and in the future.

Because school financial management can run well and smoothly, budgeting funds are allocated according to the needs of each field in school activities. As the leader of an educational institution, the principal

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