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IMPLEMENTATION OF FINANCING MANAGEMENT IN THE MAINTENANCE OF FACILITIES AND INFRASTRUCTURE AT MUHAMMADIYAH 1 CANDI LABSCHOOL UMSIDA

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Abstract: This the purpose of this study is to see and understand how school financial management affects the fulfillment of educational infrastructure facilities at SD Muhammadiyah 1 Candi. This study used a qualitative case study method. The leader, secretary, and treasurer are the informants of this study. The data were collected through interviews, participant observation, and documentation. The data analysis used reduction, display, and drawing/verifying conclusions. Credibility, transferability, dependability, and confirmability were the metrics used to ensure the validity of the data. According to the results of the study, school financial management to provide educational facilities for SD Muhammadiyah 1 Candi is carried out through budget planning (budgeting), budget absorption, bookkeeping (accounting), and accountability (accountability). This research shows that financial management is very important to provide educational facilities and infrastructure by involving stakeholders

Keywords: Financial Management, Infrastructure, Schools

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Introduction

In an educational institution, it is necessary to have good and proper financial management so that the implementation of programs runs according to the institution's vision and mission. In this regard, the principal plays a crucial role as the leader of the school budget planning, while also understanding the school's financial management. All activities within the school are inseparable from fund management, such as planning, implementation, and evaluation of cost allocation for programs and activities that have been outlined in the school's work plan. It would be unfortunate if the school receives a large amount of funding but cannot manage it properly or with good management; it can be said that such problems would cause the school to experience a decline [1].

Financial management must be addressed seriously, systematically according to the established system, and accompanied by a sense of responsibility because this attitude will reduce issues such as fraud, administrative violations, and other cases. A good and stable financial system can help institutions allocate the funds obtained to achieve the jointly set targets. At the same time, the role of financing received a response from the government through the National Education System Law No. 20 of 2003, Article 46, which explains that the financing of education will also be a shared responsibility between the government and the community. Or usually, every school that has submitted a budget to the government and meets the applicable requirements will receive operational assistance from the government.

Including important inputs, the institution provides facilities to conduct education in schools such as adequate learning tools or facilities, classrooms, buildings that meet needs, and so on. This will make it more optimal, because without standard facilities, the educational process in schools will not run well and adequately, and it will impact the school's goals or achievements which may later be difficult to achieve, including the creation of quality and meaning in the learning process, and affecting the learning outcomes of students.

In obtaining funds to meet needs, schools can use certain methods and take advantage of the opportunities that are available. And in its management, the school requires stakeholders from both internal and external sources to oversee and guide the existing financial system. Including management that is transparent and accountable because funds obtained from the government or the community must be managed as well as possible and accounted for. This will also build public trust in the institution.

In managing finances, transparency and accountability in school finances are necessary, as this greatly affects teachers' motivation [3]. The financial resources obtained by the school from the wider community must be managed well and accounted for to the public, with the aim of continuously increasing public trust in educational institutions [4].

The research emphasizes that financial management in the procurement of facilities and infrastructure must be well-managed, starting from planning, procurement, storage, inventory, maintenance, and utilization, up to supervision.

The presence of this research aims to understand and analyze the school financial management conducted by the principal of SD Muhammadiyah 1 Candi. This research is unique in its culture of openness, high discipline, and community involvement in every school activity, particularly in the aspects of financial management and the management of educational facilities and infrastructure.

Methods

This research uses a qualitative approach with a case study type. In this case, the researcher conducted an analysis to further understand the school financial management administration implemented at SD Muhammadiyah 1 Candi, in fulfilling educational facilities and infrastructure. The informants in this study are the treasurer and the principal or head of the school administration. The data collection technique was carried out through several stages, such as interviews, participant observation, and documentation as a more accurate medium of information from the studied material [5].

The data analysis technique used in this research is based on the theory of Miles and Huberman in research [6], which states that the analysis technique can be carried out through data collection, data reduction, data presentation, verification, and conclusion drawing, so that the obtained data is truly accurate and credible. Meanwhile, the validity of the data uses the triangulation method, namely technique triangulation and source triangulation.

Results and Disscusion

The research results show that school financial management plays an important role in providing educational facilities at SD Muhammadiyah 1 Candi.

1. School Budgeting Planning

Budgeting at SD Muhammadiyah 1 Candi is a statement about the performance estimates to be achieved over a specific period, represented in financial figures. All school activities are included in the planning, which is systematically organized and set in financial units. According to Arum (2019), the budgeting process for facilities and infrastructure at SD Muhammadiyah 1 Candi begins with a meeting involving the leaders, teaching staff, school committee, and foundation to discuss the facility needs for one academic year. The results of the evaluation of existing facilities and infrastructure will be decided in that meeting; the preparation of the procurement of facilities considering the scale of priorities; and the implementation of the plan through the procurement of the necessary facilities and infrastructure.

The School Revenue and Expenditure Budget Plan (RAPBS) will regulate the budget for the provision of facilities and infrastructure. According to Fia (2019), before creating the RAPBS, schools usually identify the sources of school funds, where the income comes from, and then what the expenditures will be used for. This is done to evaluate the financial situation and start determining the priority levels that the school must meet, especially in terms of providing facilities and infrastructure.

Creating a planning budget for infrastructure costs detailed by item with the committee, foundation, and school. To avoid the procurement of items that are already depleted or unserviceable, an inventory check of usable and unserviceable items is conducted every semester. Just like infrastructure, damage will definitely be repaired. (Friska, 2019).

Budget planning must consider the importance of the activity, including time, labor, and the amount of available funds. As a result, an analysis of the funding sources and the amount of money that the institution might obtain for each planned activity needs to be conducted. The School/Madrasah Work Plan and Budget (RKAS/RKAM) is a source of funds for school activities. (Ratna, 2019). Thus, the school's financial strategy to provide educational facilities at SD Muhammadiyah 1 Candi can be described as follows:

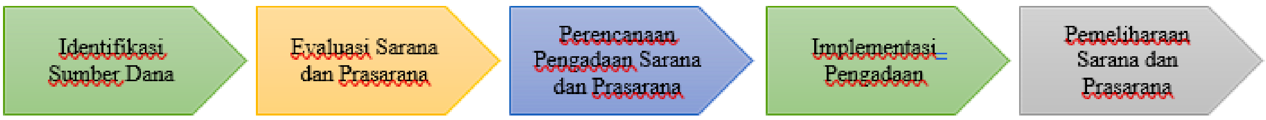

Figure 1. School financial planning in the provision of facilities and infrastructure

Funding sources in the administration of education are very important for the success of education [7]. Budgeting, which is an important part of financial management, is the first step towards planning and also an important tool for planning [8]. The budget is the overall detailed account of the school's income and expenditure, created annually by the institution with the involvement of relevant parties for planning and control [9].

Planning can be defined as a series of actions by setting prioritized goals, breaking them down into measurable operational terms, conducting alternative analyses using cost-effectiveness analysis, and making alternative recommendations to achieve those goals [10]. To prepare an education budget, you must consider the available funding sources at the school for educational activities and the achievement of educational goals [11]. These sources of funds consist of the government (central and regional governments), parents of students, and the community.

Overall, school financial planning refers to the concept of overall educational management. Services in educational institutions include (1) educational service methods during teaching and learning activities, both theoretical and practical, and evaluation of learning outcomes; (2) services that support extracurricular and intramural activities; (3) maintenance and utilization of textbooks, educational tools, teaching aids, libraries, laboratories, and practical equipment as well as practice and skill materials; (4) procurement and maintenance of supporting facilities such as administrative facilities, school buildings, classrooms, school facilities, and the environment; (5) provision and utilization of resources and services; (6) business trips for teachers and school principals; (7) empowerment of school committees, social activities, and community services; (8) competitions participated in by students and teachers; (9) consumable school service needs such as newspapers; (10) honorariums for educators and educational staff, health insurance, transportation, and others [4]. It is very important for the principal to plan well. Surah Al-Hashr verse 18 below shows the importance of good planning.

يَٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُوا۟ ٱتَّقُوا۟ ٱللَّهَ وَلْتَنظُرْ نَفْسٌ مَّا قَدَّمَتْ لِغَدٍ ۖ وَٱتَّقُوا۟ ٱللَّهَ ۚ إِنَّ ٱللَّهَ خَبِيرٌۢ بِمَا تَعْمَلُونَ

Meaning: "O you who have believed, fear Allah, and let every soul look to what it has brought forth for tomorrow (the Hereafter); and fear Allah. Indeed, Allah is All-Aware of what you do."

Based on that verse, it is clear that the role of a leader in planning is very important. The success of a financial system in an educational institution depends on the planning that has been made, along with the principles of transparency, effectiveness, and efficiency.

2. School Budget Absorption

The budget absorption at SD Muhammadiyah 1 Candi demonstrates the school's capacity to implement and be accountable for all activities. This is the result of the budget absorption carried out by the school.

The budget utilization at SD Muhammadiyah 1 Candi has been running well. The planning determined through RAPBS is implemented in accordance with the standard operating procedures (SOP) in the school [5]. In other words, the budget to be disbursed requires approval from the leadership. For matters related to facilities and infrastructure, approval from the person in charge of facilities and infrastructure is required.

Expenses such as book development in the library, LCD purchases, new building construction, and consumable goods must be approved by the school to align with the school budget [1]. To do this, meetings are usually held first with the school committee, foundation, leaders, and stakeholders.

The research results show that the budget usage at SD Muhammadiyah 1 Candi is carried out in a clear and accountable manner. This is evidenced by the agreement from the principal, financial evidence and reports after the procurement of facilities and infrastructure, and the budget from the unit that will provide the facilities and infrastructure according to the needs.

The principle of financial management at SD Muhammadiyah 1 Candi is accountability and transparency [12]. This proves that there is financial transparency. This has been in place for a long time in this institution. The team has even created rules and procedures for submission, disbursement, and financial reporting several years ago.

In this case, the school must be able to raise awareness among the community and all students about the importance of providing funds for educational facilities that benefit students who are, after all, children of parents. The school committee must monitor and approve expenditures. The plan made to provide educational facilities is adjusted according to how the budget expenditure is used.

The spending unit (work unit) has the ability to utilize the allocated budget to achieve the desired output in a timely manner. Budget absorption means that funds must be disbursed according to needs and with effective planning [13]. Every expenditure must be recorded, and the treasurer is responsible for ensuring that the budget funds are used in a timely manner. Budget absorption means that funds are disbursed according to needs and with effective and efficient planning. The treasurer is responsible for timely bookkeeping [14].

Because the school cannot utilize all the allocated funds, the failure to achieve the budget absorption target will result in the loss of spending benefits. This indicates that the available funds are not being used or are idle [15]. The limited financial resources of the school can be maximized to fund strategic activities if the budget is allocated wisely.

The budget must be given great attention by all parties, especially the school treasurer, who is technically responsible for this matter. The treasurer is an educational staff member responsible for the storage, expenditure, or proof of budget expenditure. They also have to make calculations and be accountable [16]. Although there are many conceptual financial management approaches that can be used, there are several unique aspects to running education in educational institutions.

As the school treasurer, I believe that school financial management should consider the following: first, the treasurer must prepare the school's financial report and submit it to the principal to be matched with the RAPBS at the end of each fiscal year. Second, all school budget expenditures must be accompanied by receipts or tax deposit proof, and third, the signatures of the honorarium recipients must be attached to the receipts. The school committee must examine all evidence of school budget expenditures related to the school's financial accountability [17].

3. School Financial Accounting

Financial bookkeeping at SD Muhammadiyah 1 Candi is the act of recording regularly conducted by the treasurer to gather information and data about finances. This process includes recording the current financial flow, especially for the payment of educational facilities and infrastructure, both directly and indirectly.

The financial bookkeeping at SD Muhammadiyah 1 Candi is running well [5]. The financial officer performs their duties and functions according to existing procedures, starting from receiving requests, providing dispositions by the principal, disbursement, and reporting. In addition, financial bookkeeping related to the provision of educational facilities.

Every list of items purchased for teaching and learning activities is recorded and neatly stored in the school cash book [1]. The treasurer prepares the reports very well and has received approval from the principal, just like with the procurement of other supporting facilities. Next, this bookkeeping will be used as a basis for conducting financial evaluations together with the foundation, principal, and school committee on a regular basis.

Educational facilities are very important to support students' learning outcomes [12]. In this institution, the provision of these facilities is carried out with the school budget, and every purchase must be substantiated with receipts and reports to the institution. to ensure that financial administration and facilities run smoothly, facilitate maintenance and supervision, and provide data and information for the planning of procurement and maintenance of goods according to future needs.

The school's financial bookkeeping will facilitate administration, the creation of reports on educational facilities and infrastructure, and the detailed recording of school supplies, which will be controlled and monitored to ease the reporting needs of educational facilities and infrastructure.

School financial bookkeeping must pay attention to two things: the policy of income and expenditure must be led by the principal [18]. Second, to continue the receipt, storage, and expenditure in accordance with budget management policies, the principal must provide instructions and guidance to all employees involved in the school's financial management. A school manager must be able to inform employees about the tasks, goals, and benefits of school financial bookkeeping, including:

First, the ledger, also known as the "post book," is used to provide information about daily cash expenditures. This allows the school manager to monitor outgoing budgets in accordance with the educational budget plan [19]. Second, invoices are kept as records of general expenditures. Third, the cash book is used to record the amount of funds received by the institution and how much is used to purchase educational equipment such as LCDs, whiteboards, and board markers. The entries in the cash book must correspond with the checks received and issued for school expenditures. Fourth, checks signed by the principal or authorized treasurer serve as proof of the transaction for the purchase of goods. Fifth, regarding budget management, the principal must review the ledger or master book at the end of each month. Sixth, to avoid missing receipts, student tuition payments recorded in the school fee cash book must be adjusted according to the payment date. This applies to students who have already paid or who have outstanding payments [20].Seventh, the trial balance is used to help educational institutions remain financially accountable during the fiscal year, so that expenditures and activity priorities can be adjusted.

4. School Financial Accountability

Financial accountability at SD Muhammadiyah 1 Candi means that someone is responsible for all their actions, especially those related to money, to the authorized person.

The school spends on facilities and infrastructure responsibly and reports to the principal, foundation, parents, community, and government.

The daily cash book prepared by the school treasurer and the financial control book submitted to the principal and authorities at monthly, quarterly, and end-of-year meetings demonstrate the school's financial accountability for the provision of educational facilities [1].

The accountability report at SD Muhammadiyah 1 Candi is prepared at the end of the year with the presence of parents. At the end of the school year, the RAPBS is discussed with the school committee, foundation, and school to fulfill the budget planning.

The research results show that the vehicle responsible for the school's finances on a small scale reports the financial situation to the principal, whereas the vehicle responsible for the school's finances on a large scale reports the finances to the principal during the end-of-year school meeting with parents.

In the same way, school finances are an important component of other elements [8]. The financial condition of a school positively correlates with its ability to fund various school needs, especially in providing the educational facilities necessary to achieve school goals and support the learning process. Schools that do not have adequate financial resources, on the contrary, will not be able to continue school activities as planned.

Based on the above points, it can be understood that accountability is the ability to provide information, explanations, and performance accountability to stakeholders [8]. A condition in which someone is evaluated by others based on the quality of their performance in completing tasks to achieve the goals assigned to them.

If necessary, supervision can also include the implementation of this accountability. This is carried out by designated officers starting from the expenditure process, budget expenditure posts, calculation, and deviation of goods. Annual reports and end-of-term reports of leadership must be provided to stakeholders periodically.

Monthly and quarterly reports are created to account for the receipt and use of educational institution funds. These reports are addressed to a) the head of the education department, b) the head of the Regional Financial Administration Agency (BAKD), c) the district education office, and others [18]. The school's financial accountability is a report that describes how all school funds are used for activities. The report is prepared by the treasurer and school staff. Income, expenses, and costs are recorded in the financial report.

The use of school funds can be accounted for based on the planning that has been made and the applicable regulations [21]. Parents, the community, and the government can be held accountable. The three main pillars needed to build accountability are as follows: 1) transparency of school organizers through involvement in various aspects of education; 2) the existence of performance standards in each institution that can be measured in carrying out the institution's tasks, functions, and authorities; and 3) participation in creating a positive atmosphere to provide excellent and prompt service [22].

Public trust in schools will increase with financial accountability in schools [23]. Public trust will increase as a result of effective school management [24]. Therefore, it is clear that the school's efforts to meet public needs are always correlated with building public trust. Furthermore, community involvement in monitoring educational services drives school performance and public satisfaction with the quality of educational services.

Conclusion

The principal must understand the state of the school and be able to manage finances well so that the school's income and expenses can run smoothly and meet the needs of educational facilities. If the school has sufficient funds and adequate facilities, students will be able to learn better.

According to the findings of this research, schools should adopt open management and involve the general public as overseers to provide high-quality services that meet the needs of all parties. In terms of fulfilling educational facilities and infrastructure, what must be considered is the importance of maintaining existing and newly created facilities and infrastructure. Maintenance becomes very difficult if it is not based on a sincere facilities and infrastructure management system.

The facilities and infrastructure owned by the school must be specifically monitored to ensure that they are used properly.

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