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CONCEPT OF SCHOOL FINANCIAL MANAGEMENT IN FULFILLING INFRASTRUCTURE AT SMAN 1 CANDUANG

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Abstract

The educational institutions must implement an effective and efficient financial management so that the resources and resources in the educational institution are fulfilled accurately for their purposes. School financial management is so much needed in an educational institution that it requires the human resources in that education to manage it. This research aims to look at the concept of school financial management in the fulfilment of the basic means of SMAN 1 currency with a special focus on the planning and implementation of financial management for educational resources and infrastructure. The study uses qualitative methodology with descriptive analysis of case studies in the field. The focus of the research is on the head of school, school financial management, and the field of facilities. The data collection approaches used include interviews, observations, and documentation studies. The authenticity of the data is assessed through the process of triangulation of sources and procedures. The results of the research showed that the planning and implementation of school finances in the SMAN 1 district has been carried out effectively, as evidenced by the availability of educational facilities that meet the standards for secondary schools. Financial management is carried out in accordance with the principles of transparency and public accountability.

Keywords: School Finance Management, Sarana Prasarana, Educational Institutions

INTRODUCTION

The goal of national education is to cultivate the ability of students to have faith and respect for one god, to have nobles, good health, knowledge, pronunciation, creativity, freedom, and to be democratic and responsible citizens. Every student in an educational institution has the right to receive educational services that are appropriate to their abilities, interests, and abilities (DPR-RI, 2003). Human resources are the basic assets and prosperity of a nation, while capital and material resources are production variables that can only be used by human resources (Yulianti, 2017).

According to the provisions of Presidential Regulation No. 48 of 2008, education costs are classified into three categories: education costs, educational organizational and administrative costs, and student personal costs. The expenditure aspect is the distribution of the cost of training that will be funded for each component. Part of the total revenue from the compensation is allocated to funding administrative efforts, education, and infrastructure. A revenue stream consists of a variety of resources that must be managed effectively according to the type of data that is synchronized, in

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accordance with a predefined budget allocation.Without good planning, not only is it impractical to allocate funds for prioritized needs, but it also results in school financial abuse by irresponsible individuals.

Given the strong link between financial management and school operations, it is essential to ensure that financial management is implemented in a professional and consistent manner (Adriana Hanny Bella Sukma & Nasution, 2022). All schools have implemented financial management practices effectively. The only difference between schools is the level of substance. The presence of this type is significantly determined by the location of the institution, its geographical location, and the size of the student population (Erlinawati & Badrus, 2018). Financial management in education involves strategic planning and efficient use of resources to finance educational activities (Najihah & Suaib H. Muhammad, 2021).

Effective execution of financial planning is essential for each new school year, which requires careful preparation, efficient management, thorough implementation, and comprehensive review. Effective management planning, implementation, and financial evaluation of the institution is vital to reducing the misuse of school funds. State schools receive operational education assistance from the government in the form of a BOSS fund. The school is responsible for implementing effective financial management.This research aims to investigate the authenticity of people's belief that public schools are equipped with facilities provided by the government. In fact, not all public schools show good financial management.

It has been proven that all the public schools in the western Sumatra region, especially in the canyons, are unable to meet the requirements of adequate resources and teaching facilities. Expertise in financial management will significantly affect resources and opportunities. Tools and equipment refers to instruments or devices used directly in the learning process (Muslimin & Kartiko, 2021). The educational situation in Indonesia, especially in areas outside Java, remains very worrying, as stated by the X Committee of the People's Chamber of Representatives. Prasarana plays an important role in influencing the improvement of children's abilities (Istiqomah, 2022).

According to the given description, the study covers three research objectives that will be dealt with by individuals who have expertise in implementing financial management and educational methods in SMAN 1. Early investigations concerned the extent to which school financial planning was in line with educational goals. This question concerns financial planning specifically designed to meet the educational needs of the institution. The study aims to analyze the implementation of educational resources in schools. This question aims to examine the variables that hinder the financial success of artists in achieving their goals and goals.

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RESEARCH METHOD

This research is descriptive qualitative research and its kind is case studies that source data through observations and interviews. Data is obtained based on primary data directly from the informant (Sugiyono, 2017). Informants are selected by specific sampling methods based on specific criteria. As a result, an informant is an individual who is directly involved and has an interest based on the organization. Informants have expertise related to financial administration and educational infrastructure at SMAN I canduang. The study uses qualitative analysis using a thematic analysis approach, which involves several steps of data collection, reduction, interpretation, and display. The recording and transcription process captures all available information (Sugiyono, 2013). while the reduction phase involves cutting, summarizing, encoding, and categorizing raw data based on research questions. For this stage, the author uses interpretive thematic analysis techniques, carefully and repeatedly reviewing the entire interview transcript to gain a comprehensive understanding. The location of this research is in SMAN 1 Canduang.

RESULTS AND DISCUSSION

School Financial Planning in Implementation of Educational Prasarana

Planning is the initial stage in determining all the organizational requirements. Planning involves determining what, where, when, and duration of implementation, as well as implementation methods. School financial planning involves allocating financial resources strategically to support educational activities and achieving educational goals in schools. Planning involves collecting a variety of resources for specific purposes to financial goals, such as allocation of money for each year. According to the findings of the scientists in the field, such as (Mulyono, 2011) Financial planning in the fulfillment of means and facilities at the State High School includes two activities namely:

1. **Budgeting system**

   The budget technique used by SMAN 1 Canduang follows a participatory approach, known as a bottom-up system. It involves starting the budget process by conducting a comprehensive review of the programme proposals in all areas of the school. Proposals were received from several sources including student organization members, tutors, teachers, school officials, field representatives, and others. It facilitates the school's analysis of their needs (Gusli et al., 2024).

2. **Budgeting**

   School budget management refers to a systematic process aimed at planning, implementing, and continuously increasing the allocation of financial resources to improve the efficiency and effectiveness of educational operations, thus facilitating the achievement of the educational objectives set (Akhyar et al., 2024). The budget preparation process to meet the education needs of SMAN 1 Canduang includes the following steps:

   a. Inventory of plans that have been implemented

      The budget planning team, consisting of the head of the school, the treasurer, the staff, the field counselor and each coordinator, performs an initial evaluation of the work programme outlined for the academic year 2023/2024. This is done to evaluate the specific program, as well as the methods and objectives, which should be continued on the basis of the long-term plan described in the RAPBS. Any corrections or deletions required for the next school year 2022/2024 will be incorporated into the RKAS 2024/2024.

b. Preparing a plan based on its implementation priority scale

This plan covers all the activities to be carried out over a year. Recommended activities are designated for the advancement of institutions and students. The discussion centred around the priority of the tasks requested by the school for racing participants. SMAN 1 Canduang puts a high price on budget allocations to improve the student learning process. This includes prioritizing the allocation of funds to facilities and supplies that directly serve student learning needs.Based on analysis and discussion conducted by leading researchers, it has been determined that the SMAN 1 Canduang budget is prepared by prioritizing objectives and allocating resources accordingly, as observed and by researchers in the field.

c. Specify the program of work and details

School programs include short, medium, and long-term options. Financial planning involves strategic allocation of resources to short, medium, and long-term goals. Short-term programmes refer to urgent improvements and sustainable care activities, such as classroom maintenance and computer cleaning. The medium-term programs include building repairs, large-scale construction, cleaning classrooms, rehabilitation of classroom buildings, and school building rehabilitation. Besides, there are major projects that cannot be completed within a one-year budget limit, such as building a castle market and castle arenas, which require funding beyond a year's scope. A whore has been enrolled in the RKJM school for a long-term program at the state school.

d. Determining the need for program execution

A detailed programme of work has been developed to meet all the requirements required for the implementation of the programme to meet the means and supplies, including sanitary standards and the recognition of skilled craftsmen to improve the efficiency of the production of raw materials and other aspects. Based on observations and interviews conducted by the researchers, the program was developed on the basis of observation and interview with researchers in the field. The program was then designed to meet the financial requirements for program resources, such as accommodation and supplies.

e. Calculate the funds needed

The system follows the principles of the Programming Programming Budgeting Evaluation System, which focuses on adjusting the budget to the goals and objectives of the program. This approach carefully evaluates the financial requirements for program implementation. The funding process at SMAN 1 Canduang involves analysing and discussing the results of observations

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and interviews conducted by researchers. Based on this analysis, schools prioritize programmes or activities and determine budget requirements. Finally, the school carefully identified the source of funds to fund the plan.

SMAN 1 Canduang conducted a thorough inspection and accurate calculation of the total funds needed to support the implementation of programmes. Next, the school determines the parties that will serve as a source of funding for financial planning. The funding for state secondary schools comes from the government's BOSS fund as well as the non-governmental community participation fund, which consists of voluntary and optional payments. If government funding is considered inadequate, schools engage in communication and collaboration with school committees. According to the analysis and discussion conducted by the researchers, it has been found that the budget preparation in SMAN 1 Canduang was done using funds obtained after the initial funding sources. This fund is used to finance the implementation of programs registered in the RKAS.

3. Budget Planning Development

After the budgeting phase, financial planning enters the development phase of the budget plan. In accordance with the theory (Mulyasa, 2015) on the process of developing a budget plan generally follows the following steps:

a. At the working group level

SMAN 1 Canduang is a dedicated team responsible for analyzing and determining the unique budget needs of the school. They identify and categorize costs, and calculate them based on school requirements. According to the cost needs analysis carried out by the task force, the selection of allocations was considered very urgent. The researchers in the field have analysed and discussed the results of the observations and interviews. Based on the findings of the researchers, the budget team is developing a plan to calculate the total cost of implementing the required resources and supplies.

b. At the level of cooperation with committees

The RKAS team handed over the products they made to the committee to request funds to support the implementation of the program. The school committee is currently in consultation on all the funding needed, the lack of government grants, to provide a solution to the financing deficit. This is in line with the previous analysis and insight of the researchers on the findings of observations and interviews conducted with researchers present at the school. It was found that the school had meetings with the school committee before approving the budget plan. The meeting discussed the financial resources needed to support the implementation of the programme.

c. Socialization and authentication

Products made by the RKAS team were then introduced to the school community. Initially, the initial version of RKAS was shared with teachers and officers, and then with school committees. Once approved by the school committee, the team conducted a social experiment with the student guardian. The aim of this test is to get feedback from various stakeholders, especially student guardians, about the program prepared. The topic of discussion in socialization of nursing children concerns whether a program can be permitted or whether there are certain aspects that need to be revised. The aim of implementing socialization is to get feedback and determine if there are any defects in the programmed system. Once the program budget has been completed without any problems, the school authorities can formally approve the interim RKAS for the next academic year (Fitriani et al., 2023). SMAN 1 Canduang In the process of budget theory Mulyasa (2015) followed. This theory supports the use of a bottom-up system, which involves enabling managers at lower levels to actively participate in temporary budgeting. This is reflected in the budget planning carried out at SMAN1 Canduang gathering proposals from students, instructors, and staff in several areas of study through field representatives. This representative then submitted recommendations to the leadership for election based on the priority scale.

Financial Implementation in Fulfillment of the Sources and Prasarana of Education SMAN 1 Canduang

From the results of researchers in the field according to the theory of E. Mulyasa that the researchers use as the main theory researchers, that the financial implementation in the fulfilment of means and facilities in SMAN 1 Canduang includes two activities as follows:

1. Accepted

   SMAN 1 Canduang receives regular funding from the administration as part of the School Operating Fee (BOS) to meet the requirements and needs of the school. BOS is assigned to the educational unit to support student funding, enabling them to cover the costs necessary for education, school maintenance and upgrading, daily improvements, and teacher incentives. State secondary schools receive support not only from the government through the BOSS fund, but also from the local community. The non-binding attendance fee will be tailored to students' needs. It is clear that the government funds given to the school are insufficient to cover the costs of maintenance of facilities and supplies, as these costs require large sums of money.

2. Expenditure

   The purchase of equipment and facilities at SMAN 1 Canduang is carried out in accordance with the Operational Standards (SOP) that exist at the school. The purchase plan for facilities and resources described in the RKAS must comply with the rules established by the agency. When there's a budget, spending has to be approved by a leadership agreement. If it relates to the provision of resources and facilities, then it should belong to the individual responsible for overseeing the field of facilities and facility provision. Schools must obtain approval for expenditure related to the development of the library, the purchase of used items, the acquisition of LCDs, the construction of new buildings, the maintenance of facilities, the building of parking spaces, the repair of equipment, and dealing with issues such as leaked roofs, damaged air conditioning, and a faulty WIFI fan.

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The fees will be adjusted to the school's budget. Usually, these meetings are scheduled in advance with school committees, leaders, boxers, and swimming parties.Any expenses must be proven by proof of the transaction. All the money has to be spent through the ARKAS app, which is managed by the government. In this scenario, it is necessary that the school cashier has expertise in using financial reporting software. All financial transactions must comply with the established budget plan. The findings of the research on the financial implementation process at SMAN 1 Canduang explain that the money for the development and maintenance of the facility comes from government funds, parent contributions, and alumni donations. According to the theory (Fattah, 2020), which the researchers consider to be the main explanation for the financing of the educational unit, the money comes from the central government and local government, as well as from the community, alumni, and the business sector.

SMAN 1 Canduang applies a different management approach to the allocation of funds to facilities and resources. This is illustrated by the independent efforts of the school, such as renting the castle arena building to SMAN 1 Canduang students and the general public.Efficient financial management in the allocation of resources and supplies cannot be achieved without qualified personnel, effective coordination, and the use of information technology. SMAN 1 Canduang employs skilled individuals responsible for conducting training sessions, ensuring efficient gas distribution, and using technology through computer applications to generate gas mask flow reports.

CONCLUSIONS AND SUGGESTIONS

The budget preparation process in SMAN 1 Canduang involves several steps. These steps include carrying out an inventory of the implemented plans, making plans based on the scale of implementation priorities, defining the programme of work and its details, determining the resources needed for the implementation of the program, calculating the funding required, and identifying the sources of funding. SMAN 1 Canduang refers to the collaborative process between the writing team and other stakeholders to ensure the legality of the budget plan, which can then be approved and implemented in the School Financial Planning System. This process follows the Bottom Up system and involves planning at the secondary school level.

The process involves submitting programme proposals from individuals at the lowest level, such as students, subject teachers, and deputy field leaders.The researchers suggest that schools in the future prioritize proactive prediction of financial management constraints to reduce the incidence of plans not being implemented as intended. In addition, it is recommended that each school department representative set a deadline for submitting their financial reports. This will ensure that further activities can proceed as planned.

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