

## **School Financial Management in Meeting Infrastructure Standards (Case Study at SMP Negeri 17 in Serang City)**

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### **ABSTRACT**

The purpose of this study was to analyze and understand the fulfillment of school financial management facilities and infrastructure standards at SMP Negeri 17 Kota Serang. This research uses a qualitative approach with case studies. The informants in this study consisted of school principals, deputy director of facilities and infrastructure (wakasek), treasurers of Education Unit Operational Assistance (BOSP), and school committees. Data collection techniques were carried out through interviews, observation and documentation. Data analysis techniques use data reduction, data display and verification inference. Information accuracy is verified; credibility, transferability, reliability, and verifiability. The results of the study show that school financial management in meeting educational facilities and infrastructure standards for SMP Negeri 17 Serang City through planning and budgeting, administration and reporting and accountability according to Permendikbudristek 63 BOSP Juknis Year 2022. This study influences the importance of financial management to meet institutional and infrastructure standards education, because Stakeholders both internal and external can assess, analyze, monitor and fulfill various school needs.

**Keywords :** *management, school finance, facilities and infrastructure, BOSP*

### **INTRODUCTION**

The financial management of schools is crucial to ensure the effective utilization of school finances to support teaching and learning activities, as well as the school's needs. Financial management necessitates transparency and accountability, as it significantly impacts teachers' motivation in the teaching process (Tandililing, 2019). Additionally, according to Zahrudin, Arifin, and

Suhandi (2018), schools should engage stakeholders in monitoring the funding system, and the community is expected to actively participate in budget management and school activities from planning to oversight.

Educational funding, known as the BOS (School Operational Assistance) program, requires schools to plan, implement, evaluate, and be transparent about budget management to both the government and the community. Schools must prioritize the most critical educational needs that directly affect the teaching and learning process in accordance with the technical guidelines established by the government. The school principal is responsible for fund allocation within the school and has the most significant task of distributing funds for school activities. With the BOS program in place, it is expected that the provision of basic education will enhance the assessment criteria to promote competitiveness and ensure the successful completion of the compulsory 9-year education (Syahbuddin, 2020).

The management of BOS (School Operational Assistance) funds is based on the following principles:

1. Flexibility: The funds are managed according to the needs of the educational institution based on the components of fund usage.
2. Effectiveness: The management of assets aims to achieve results, impacts, and efficiency in attaining educational objectives at the educational institution.
3. Efficiency: Financial management aims to improve the quality of student learning with the lowest possible cost and optimal results.
4. Accountability: Asset management is considered as a whole in accounting due to logical reasons according to legal regulations.
5. Transparency: Fund management is open and considers the stakeholders' desires in line with the needs of the educational institution (Permendikbud, 2022).

The financial management of schools must also follow the principles of transparency and public accountability. According to Decree of the Minister of Home Affairs 13/2006 regarding regional financial reporting, accountability is defined as the responsibility for managing resources and implementing policies entrusted to the city government or foundations to achieve predetermined objectives in an organized manner. Integrity involves acting in line with organizational values, policies, and professional ethics, even in challenging circumstances, while responsibility is the obligation to be accountable and explain the actions and activities of the organization to those who have the right or duty to request information or accountability (Mubin, 2018).

Facilities and infrastructure that support the implementation of learning activities are essential for achieving educational goals. Education cannot function optimally without adequate infrastructure (Latifah, Eri Purwanti, & Nurhadi Kusuma, 2020). The standards for facilities and infrastructure in public schools in

Indonesia are regulated in the Ministry of Education and Culture Regulation No. 69 of 2013 on School/Madrasah Facilities and Infrastructure Standards. These standards aim to ensure that students have a safe, comfortable, and supportive learning environment for effective teaching and learning. The government is committed to continuously improving school facilities and infrastructure standards through education infrastructure development programs. Educational facilities and infrastructure are crucial for supporting students' learning outcomes and managing school resources. Every purchase must be confirmed in the form of a physical transaction record. School financial accounting facilitates management by providing education infrastructure reporting and school equipment tracking, meeting requirements such as education infrastructure reporting (Adriana Hanny Bella Sukma & Alifia Maharani Nasution, 2022).

To achieve its goals and create an efficient educational institution, proper financial management, the right educational institution, and infrastructure are crucial (Centerwall & Nolin, 2019). To ensure the effectiveness and activeness of educational facilities and infrastructure in the learning process, schools must develop and equip these facilities and infrastructure in a timely manner, as technology is continually advancing, especially in education. Schools must manage facilities and infrastructure as effectively as possible to support the teaching process. Good facilities and infrastructure must support the teaching and learning process (Pujiati, 2017). Research by Hilda Silvia (2019) found a significant influence of the Effective Management of School Operational Assistance (BOSP) Funds (X) on the Improvement of Facilities and Infrastructure (Y) by 41%, with a significance level of 0.000.

As a team leader in budget planning for the school, the school principal must understand all of the school's needs (Myende, Samuel, & Pillay, 2018). In their leadership role, school principals play a significant role in financial management. By holding this critical role in school financial management, the school principal can ensure that the available financial resources are used effectively and efficiently to support teaching and learning activities and meet the school's needs. The school principal must be proficient in financial management (Rangongo, Mohlakwana, & Beckmann, 2016). In line with Pusvitasari and Sukur (2020), if school financial management is carried out without proper governance, it represents a failure in school management. Based on this background, the aim of this research is to analyze the budget management conducted by school principals, the head of infrastructure affairs, the BOSP team, and the school committee in meeting the standards for educational facilities and infrastructure in State Junior High School 17, Serang City.

## **METHOD**

This research adopts a qualitative approach with a case study design. The research focuses on the financial management of the school concerning the fulfillment of facility and infrastructure standards in State Junior High School 17, Serang City. The participants in this research include the school principal, the vice principal in charge of infrastructure affairs, the treasurer of School Operational Assistance (BOS), and the school committee. Data collection techniques involve interviews, participant observation, and documentation. Data analysis techniques encompass data reduction, data visualization, and inference or verification. The accuracy of information is verified through credibility, transferability, reliability, and verifiability.

## **RESULT AND DISCUSSION**

Based on the information obtained in the field, an observation of the school financial management in providing educational infrastructure in State Junior High School 17, Serang City (in accordance with Permendikbudristek Article 56) was conducted as follows:

### **1. Planning and Budgeting**

Planning and budgeting for facilities and infrastructure in State Junior High School 17, Serang City, are crucial to ensure the availability of adequate facilities for students and teachers. This planning and budgeting process is documented in the School Activity and Budget Plan Application (ARKAS) and is vital in ensuring that the school's facility and infrastructure needs are well-met. The financial planning and budgeting of the school are of great significance as they have a substantial impact on the quality of education provided by the school.

Sartana (2022) emphasizes the importance of identifying the school's facility and infrastructure needs during the planning phase, including maintenance of school buildings, classrooms, laboratories, libraries, restrooms, school fields, and sports facilities. Once the needs are identified, the school principal, the vice principal responsible for infrastructure affairs, and the School Operational Assistance (BOS) team establish priorities for the most important and urgent needs, such as repairing damaged classrooms or replacing non-functional laboratory equipment. Jatmiko (2022) adds that, after identifying the facility and infrastructure needs, it is essential to determine the required budget to meet these needs. The budget must align with priority needs and also depend on the available resources at State Junior High School 17, Serang City. This involves identifying funding sources or available funds, such as government funds, community donations, or funds generated from student activities at the school.

Effective financial planning and budgeting enable the school to optimize the use of available resources, reducing wastage and improving financial management

efficiency and effectiveness. This also enhances the school's accountability in financial management, making it easier to report to the community or relevant authorities (Winaryo, 2022).

According to Aeni (2022), proper financial planning for standard facility and infrastructure can help improve the quality of education in the school, providing a conducive environment for students and teachers in the learning process. It also assists the school in maintaining the continuity of the learning process at State Junior High School 17, Serang City, for instance, by anticipating the costs required for routine activities or for the purpose of enhancing facilities and infrastructure.



**Figure 1:** School Activity and Budget Plan Application (ARKAS)

The financial system of educational institutions depends on planning based on the principles of transparency, efficiency, and effectiveness (Pusvitasari & Sukur, 2020). The school principal and treasurer prepare the budget based on the outcomes of meetings. Financial preparation is not without its challenges, as the need for resources continues to increase while there are limitations in the available funds. To overcome these obstacles, the school principal utilizes a prioritization scale. If a need is deemed highly urgent, it is given the highest priority (Iskandar, 2019). If there are activities not listed, changes to the budget are made in July and August, removing other activities that may not have progressed, which is summarized into 13 points that can be implemented (Setiawan, Rahmawati, Tasnim, Setiawan, & Nurhuda, 2021).

According to Rekasari (2020), planning can be considered the most crucial function among the various management functions. Effective financial planning for schools, together with other components, is a critical factor in achieving predetermined educational goals. In the context of school financial planning, it involves at least two activities: the preparation of the school's financial budget and the implementation of the School Budget Plan (RAPBS). Resource planning for the School Operational Assistance (BOS) involves determining and approving the school budget by identifying the needs or programs that the school will implement to

ensure the smooth running of the learning process, thus allowing effective and efficient learning. The school principal, along with the treasurer, the teacher council responsible for financial matters, and the school council play vital roles in the preparation of the financial plan for school activities (Ismail & Sumaila, 2020). The initial step in the planning and budgeting process using the e-budget system in SMAN Kota Yogyakarta is to first prepare a budget plan for implementation in the form of an annual meeting organized by the school (Nugraha & Wibowo, 2020).



**Figure 2:** Planning for Meeting Standard Facilities and Infrastructure

After the planning and budgeting phase is completed, the next step is the implementation of financial management and ensuring that it adheres to the established budget and plans that were created based on the deliberations between the school principal and all members of SMP Negeri 17 Kota Serang.

As per Jatmiko (2022), the implementation of financial management in terms of standard facilities and infrastructure is crucial to maintaining the school's finances in an orderly and transparent manner. Besides creating a sound budget plan, an effective accounting system is also necessary for financial management. This may include creating general ledgers, cash books, and regular and transparent financial reports. School financial management should follow proper accounting principles and comply with relevant accounting standards. These principles encompass clear and detailed recording of expenses and revenues, recognizing income and expenses in a timely manner, and disclosing financial reports that are transparent and accurate.

According to Aeni (2022), school funds should be well managed, avoiding the use of funds for personal purposes or purposes unrelated to the school. The use of cash should be documented in detail and recorded in an expenditure cash book. Regular financial audits can help ensure that the financial management of the school is running smoothly and transparently. These audits can be performed by independent auditors or individuals appointed by the school.

Effective financial management implementation, as stated by Winaryo (2022), can help the school be accountable for the use of funds and demonstrate that school finances have been used correctly and in accordance with relevant

regulations and policies. It can also prevent misappropriation or misuse of funds by specific individuals.

According to Sartana (2022), in order to improve the quality of education and maintain public trust, proper and sound financial management implementation in schools is essential. Effective financial management implementation can help schools manage their finances efficiently and effectively, ensuring transparency and accountability in fund utilization. By implementing financial management for standard facilities and infrastructure, it is expected that school finances will remain orderly and transparent, ultimately contributing to improved educational quality.

Schools should be able to provide an understanding to all school members and the community regarding funding the necessary infrastructure. The school committee should be capable of controlling or approving financial expenditures. The use of funds should be allocated and proposed to match or improve school infrastructure (Pusvitasari & Sukur, 2020).

The implementation of finances is a process based on the previously prepared plan, with possible adjustments if necessary. The implementation in financial management is divided into revenue and expenditure management processes. Regarding revenue management, school financing sources come from foundations and the government, specifically the School Operational Assistance (BOS) fund and free education funds. Aside from these two sources, the school does not receive funding from the community. The cost management process is conducted according to the needs of each program. All costs should align with the school's program, and each program has a designated responsible party. The school principal, along with the treasurer, the council for teachers, and the school council, are responsible for the operations (Iskandar, 2019).

Similar to the financial planning stage, regulations and technical information about school financial resources or donor regulations should also be the reference in fund utilization (Rekasari, 2020). Hence, implementation is an effort to execute the plan created in the initial stages of management functions. The BOS funds of the madrasah can be managed effectively by each madrasah if the subsidy provided by the government is used correctly, following the initial plan (Ismail & Sumaila, 2020).

## 2. The financial reporting and accountability process

The financial reporting and accountability process for school finances in terms of standard facilities and infrastructure, as per Sartana (2022), operates smoothly due to continuous communication and coordination between the vice-principal, the school principal, and the BOSP treasurer. Financial reporting and accountability are crucial as they ensure transparency, accountability, and proper financial management within the school.

Winaryo (2022) highlights the importance of preparing financial reports periodically, including monthly, quarterly, and annual reports. These financial reports should encompass detailed records of expenditures and revenues, as well as clear and comprehensive financial statements. Additionally, Aeni (2022) emphasizes the need for well-organized documentation of transaction evidence, such as non-cash transactions, invoices, receipts, and vouchers. These pieces of evidence can serve as valid proof of transactions during financial inspections or audits. Both internal and external audits can ensure that financial reporting and accountability in the school are conducted correctly and in accordance with applicable accounting standards. Internal audits can be carried out by individuals appointed by the school, while external audits are conducted by independent auditors.

Accountability for school financial management should occur periodically, both to internal and external parties. This includes presenting financial reports and audit results, as well as addressing questions and providing explanations related to school financial management. These steps can help enhance public trust in the school and create a conducive environment for students and teachers during the learning process (Jatmiko, 2022).

Financial accounting in schools simplifies the management and generation of reports related to educational infrastructure and school storage equipment, allowing for detailed monitoring and control, making it easier, for instance, to report on educational infrastructure (Pusvitasari & Sukur, 2020). The school principal plays a critical role in evaluating each activity, providing insights to those responsible for the activity about the budget allocated, and monitoring and directing it. Besides internal experts, there are also external experts from the Department of Education and Culture. The physical examination of receipts for recorded expenses on receipts or purchase vouchers at the end of the accounting period is performed (Iskandar, 2019). Government budget reporting is detailed and transparent to the school board, school staff, the local community, and is publicly disclosed (Rekasari, 2020). Regarding financial disclosure, in a study by Megawaty et al. (2021), it was observed that the use of financial information systems allows for transparent and real-time financial management, where the school's financial team can use information technology to report finances to committee members through publications or notice boards.

Furthermore, according to research conducted by Widyatmoko and Suyatmini (2017), the accountability process for the management of VSP funds, as part of the VSP reporting process, is carried out by the school treasurer. The SPJ is prepared by the school treasurer and conducted incrementally on a daily basis as per the budget plan.



## CONCLUSION

Effective school financial management, in alignment with Permendikbudristek (Ministry of Education and Culture) Regulation No. 63 of 2022 outlining the Guidelines for BOSP (School Operational Assistance), is pivotal to ensuring the provision of adequate infrastructure and facilities within educational institutions. This process involves creating a comprehensive annual school budget that covers all necessary expenditures and revenues for infrastructure and facilities, prioritizing the allocation of funds to address critical aspects that directly impact the quality of student learning, implementing a transparent accounting system to prevent fund misappropriation, seeking expert consultation during budget preparation, and conducting regular monitoring and evaluation to ensure adherence to the established plan and infrastructure standards. Following these steps facilitates the effective management of school finances, resulting in transparency, accountability, and the efficient use of financial resources to meet the infrastructure and facilities standards essential for the benefit of students and the school.

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