

# **MANAGEMENT OF FINANCING IN THE DEVELOPMENT OF EDUCATIONAL FACILITIES AT PRIMARY SCHOOLS**

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## **ABSTRACT**

This study examines the financing management in the development of educational facilities in an integrated manner to overcome practical problems of primary school in the Bandung Regency. The qualitative method was performed. The results reveal that government funds are not sufficient to meet the needs of educational facilities. In addition, library book collection and teaching media are not following school needs. Besides, schools have difficulty compiling budget estimate plans and managing construction through self-management methods. Furthermore, a lack of financial management skills of treasurers and a lack of human resources in maintaining education facilities were reported. The author concludes that the financing management in the development educational facilities at primary schools was well managed, including planning, budgeting, implementation, use and accountability, monitoring, and reporting. Nonetheless, several issues should be solved to create more effective and efficient funds management. This study implicates that the fulfilment of educational facilities should concern with the whole-school approach, involving the community for funding, an open management system, contractual building, and certifying treasurers.

**Keywords:** Financing management, development of educational facilities, primary school

## **RESUMEN**

Este estudio examina la gestión financiera en el desarrollo de instalaciones educativas de manera integrada para superar los problemas prácticos de la escuela primaria en Bandung Regency. Se realizó el método cualitativo. Los resultados revelan que los fondos gubernamentales no son suficientes para satisfacer las necesidades de las instalaciones educativas. Además, la colección de libros de la biblioteca y los medios de enseñanza no se ajustan a las necesidades de la escuela.

Además, las escuelas tienen dificultades para compilar planes de estimación presupuestaria y gestionar la construcción a través de métodos de autogestión. Además, se informó de la falta de habilidades de gestión financiera de los tesoreros y la falta de recursos humanos para mantener las instalaciones educativas. El autor concluye que la gestión del financiamiento en las instalaciones educativas de desarrollo en las escuelas primarias fue bien administrada, incluida la planificación, la presupuestación, la implementación, el uso y la rendición de cuentas, el seguimiento y la presentación de informes. No obstante, deben resolverse varios problemas para crear una gestión de fondos más eficaz y eficiente. Este estudio implica que el cumplimiento de las instalaciones educativas debe preocuparse por el enfoque de toda la escuela, involucrando a la comunidad para la financiación, un sistema de gestión abierto, construcción contractual y tesoreros certificadores.

**Palabras clave:** Gestión de financiación, desarrollo de instalaciones educativas, escuela primaria

## **BACKGROUND**

Many primary schools building in Bandung Regency are reported severely damaged and apprehensive. It possibly threatens the safety of students who are conducting learning activities (see Figure 1). According to data from the Bandung Regency Office of Education, 585 classrooms are severely damaged, and it is distributed in 1409 existing primary schools. The 8838, only about 300 to 500 classrooms per year are intervened (reconstruction).



**Figure 1.** The damage condition of Primary School building in Bandung Regency (Source: Bandung Regency Office of Education)

According to the Head of the primary school department of the Bandung Regency Office of Education, during pandemic 2020, there was no local government budget/Regional Revenues and Expenditures Budget for educational facilities development due to the process of reallocating budget for handling Covid-19. This is under the Presidential Instruction Number 4 of 2020 concerning activities refocussing, budget reallocation, and procurement of goods and services to accelerate in the handling of Covid-19. The same problem is happening in Ghana. According to [Amri, Haynes, Bird, and Ronan \(2018\)](#), some primary and public secondary school buildings in Ghana have poor condition. Likewise, what happening in Nepal, the earthquake caused the significant damage to more than 7,000 school facilities ([Alkadri, Yulianto, Ningrum, & Afriansyah, 2018](#)).

The educational facilities are essential resources in supporting the learning process for all primary schools regardless of the level of school accreditation. The low quality of educational processes and outcomes can be caused by the lack of the availability of educational facilities

(Alkadri et al., 2018; Creswell, 2014; Hidayat, Zulaika, Widiastuti, & Nasution, 2020). In this case, the school principals are demanded to manage and utilize existing funding sources to meet the needs of school facilities (Kafumbu, 2020; Lewin, 2020; Myende, Samuel, & Pillay, 2018). No matter how big the school funds, the school will experience deterioration if they are not appropriately managed (Illangakoon, Azam, & Jaharadak, 2021; Celinmar, 2021). Financing management must be handled seriously, systematically, and with responsibility. It is because efficient financing management will ensure benefits for educational institutions (Kenayathulla, 2010).

Based on the issues mentioned earlier, this study formulates the research question as follows: “how is the financing management in the development of educational facilities at primary school?”. This study introduces novelty elements that have never been studied before. Specifically, the research provides integrated financing management for the development of educational facilities in primary schools. Integration refers to the two government funds studied and reviewed comprehensively, inter-connectively, and comparatively, including the planning, budgeting, implementation, use and accountability, supervision, and reporting. This study does not only describe the government funds one by one, instead comprehensively study and explore how the interconnection in the governance of financing management on educational facilities development in primary schools. It is expected to create a model of financing management that can overcome various difficulties of practical problems encountered in the field systematically.

In contrast, Cheristiyanto, Sugiyo, Slamet, and Hardyanto (2017) developed a school financial management system through planning, organizing, implementing, monitoring, evaluation, and quality improvement. Likewise, Anggraini (2019) described the financing management at Junior High School as planning, implementation, and evaluation. Lastly, Nurulia, Sutarto, Raharjo, and Prihatin (2021) stated that it is necessary to manage educational finance through planning and budgeting, implementation, monitoring and control, and accountability to achieve good school quality. Accordingly, this study provides a more comprehensive method to analyze school financing management.

## **LITERATURE REVIEW**

### ***Management***

Terry (1977) defined management as planning, organizing, implementing, and supervising to determine and achieve goals using human resources and other sources. Fayol and Gray mentioned five main functions of management, namely designing, organizing, instructing, coordinating, and controlling. In addition, Golensky and Hager (2020) argued that management is a process of planning, organizing, leadership, and controlling as an effort by members to achieve predetermined organizational goals. According to Jovanović and Vašiček (2021), financial management, educational budgeting, and financing include an effort to obtain and determine funding sources, use of funds, reporting, auditing, and accountability. Meanwhile, Alkaraan (2018) described the essential stages in implementing financial management and educational financing. They are financial planning, budgeting, accounting, and assessment.

### ***Financing***

Jankovic (2020) defined cost as a sacrificial or forgone resource to achieve a particular goal. Meanwhile, Lam, Lai, Leung, and Yang (2020) defined cost as a prerequisite exchange rate,

where a sacrifice is made to obtain benefits. In financial accounting, the prerequisite or sacrifice is stated as a current or future reduction in cash or other assets. [Nwokoye, Igbunago, and Dimnwobi \(2020\)](#) explained, “cost is best described as a sacrifice made to get something. In business, the cost is usually a monetary valuation of all efforts, materials, resources, time and utilities consumed, the risk incurred and opportunities forgone in production and delivery of goods and services”. Cost is described as a sacrifice to get something. In business, the cost is usually a monetary assessment of all effort, materials, resources, time and utility consumed, risks, and lost opportunities in producing and delivering goods and services.

According to [Karlsson, McPherson, and Pampallis \(2020\)](#), school financing is a process where the income and existing resources are used to formulate and operationalize schools in different geographic areas and different levels of education. [Sardaro, La Sala, and Roselli \(2020\)](#) explained that costs are used to support facilities and infrastructure such as labor, capitalization, land, teaching operations, administrative services, and student participation. Educational costs consist of direct costs, indirect costs, recurrent costs, capital costs, private costs, social costs, monetary costs, and nonmonetary costs [Surur et al. \(2020\)](#).

Concerning educational facilities, there are terms known as recurrent costs and capital costs. According to [Surur et al. \(2020\)](#), recurrent and capital costs are part of direct costs. Recurrent costs are costs used to finance operational, educational activities for one fiscal year. This cost is used to support teaching programs, the salary of a teacher and school personnel, office administration, facilities, and infrastructure maintenance. Recurrent costs are calculated based on a “per student enrolled.” He added that recurrent costs are influenced by three main factors: the average teacher salary per year, the ratio of teacher, students, and the proportion of teacher salaries to the total recurrent costs.

On the other hand, capital costs are used to buy land, construction of classrooms, libraries, sports fields, building construction, procurement of furniture, replacement, and repair costs. [Rad, Jalaei, Golpour, Varzande, and Guest \(2021\)](#) added the capital costs are calculated based on a “per student place.” Furthermore, in calculating capital costs, several factors must be considered, such as a suitable environment for studying, the cost of the site, and the cost of furniture and equipment.

### ***Educational Facilities***

The standards of facilities and infrastructure for Primary School, Junior High School, and High School are portable learning equipment. Meanwhile, infrastructure is the primary facility for carrying out school functions. Educational facilities are equipment used to support the teaching and learning process. It also supports achieving the educational goals of procuring school buildings, classrooms, teacher desks, teacher chairs, student desks, student chairs, cabinets, and learning media ([Hidayat et al., 2020](#)). Besides, educational facilities can attract students’ interest in choosing primary schools ([Utomo, Saputra, & Nisa, 2020](#)).

Concerning educational facilities and infrastructure, [Smith \(2021\)](#) stated that “physical assets for education comprise land, building, and furniture, and it includes physical facilities for teaching spaces and ancillary rooms.” School facilities can be interpreted as things that allow teachers to properly carry out their duties and help students learn effectively. Educational facilities consist of learning facilities, recreational facilities, living facilities, and public facilities ([Rad et al., 2021](#)).

### ***Primary School Characteristics***

School is an organization. A good school achieves predetermined goals. School achievement is usually evaluated by the achievement of school graduates, which is measured through standardized achievement tests ([Özgenel & Mert, 2019](#)). There are two characteristics of

primary schools, as stated by [Kim and de Dear \(2018\)](#). First, the internal characteristics of the school include leadership styles, communication processes, supervision systems, evaluation, teaching systems, discipline, and decision-making processes. Second, external characteristics include social characteristics, such as wealth, socio-cultural traditions, political power structures, and demographics. There is a relationship between school characteristics and the quality of students. For example, [Tropova, Myrberg, and Johansson \(2021\)](#) found that schools whose principal leadership was involved in planning the teaching program tended to have students with higher achievement. In addition, [Rock, Remley, and Range \(2017\)](#) concluded that school climate and leadership are essential tools for improving the quality of graduate students

## **METHOD**

In this study, qualitative methods were performed to provide comprehensive information regarding the financing management in the development of educational facilities at primary schools. Remarkably, the research was conducted at three primary schools located at Bandung regency accredited A and B. Additionally, those schools received the funds to construct educational facilities from the government at the Bandung Regency Office of Education for three consecutive years. A total of 17 respondents participated in the interview. Specifically, they are assigned as the Head of the primary school department, the Head of facilities and infrastructure section of primary school, the Head of the development committee in the education unit, the school principals, treasurers, and committees.

The data was in the form of activities of financing management on the development of educational facilities, results of interviews with respondents who are directly involved in the development process, and documents related to the implementation of the development process. Therefore, the researchers obtain relevant result that is analyzed into more meaningful information. The research instrument consists of interview guidelines, observation guidelines, and document review guidelines ([Nim, 2018](#)). There are three stages of data collection: the preparation stage, the implementation stage, and the checking stage. Furthermore, data analysis was conducted through verification, categorization, reduction and relevance, validation, integration, and narrative. Data analysis in this study includes the process of finding the meaning, interpretation, and discussion of research findings ([Creswell, 2014](#))

## **FINDINGS**

The amount of the government funds from Regional Revenues and Expenditures Budget and State Revenues and Expenditures Budget is insufficient for the school to meet educational facilities that comply with the standards. Specifically, the data was reported in Table 1. In addition, the large number of students demanded more facilities. Those cases implied that the educational facilities did not comply with the standards and took time to provide them. Generally, insufficient funds are always a problem for managers in all organizations. Therefore, school managers should find alternative ways to raise funds from within and outside the community.

Table 1 presents various types facilities supported and funded by the government for the construction of primary schools

**Table 1.** Facilities supported and funded by the government

No	Facilities	Quantity	Year	Source
1	New terraced classrooms	2 classes	2018	RREB
2	Classroom rehabilitation	1 class	2019	RREB (Regency)
3	Library books	1 set	2019	RREB
4	Teaching aids for Indonesian Language	1 set	2019	SREB (Province)
5	New terraced classrooms	1 class	2020	RREB
6	Teaching aids for Mathematics	1 set	2020	RREB
7	Teaching aids for Physical Education	1 set	2020	RREB
8	Procurements of a sink and mirror	1 pcs	2020	SREB

\*RREB: Regional Revenues and Expenditures Budget

\*SREB: State Revenues and Expenditures Budget

(Source: Bandung Regency Office of Education)

The research revealed several schools still lack library book collection and another supporting facilities such as internet, and library searching tools. In addition, the lack of reading tables, chairs, and air conditioning was reported. According to Table 1, the library books and teaching aids have been supported by government. Nonetheless, they are not following the needs of the school. It becomes an obstacle in improving the quality of learning. This case happens because the procurement process must be carried out by the committee/procurement official. According to Presidential Decree Number 80 of 2003 Article 10 Paragraph (4) point (f), one of the requirements of the committee/procurement official is to have a certificate of expertise in the procurement of government goods/services. Meanwhile, schools do not have certified personnel for the procurement of goods/services. Therefore, the school collaborates with Procurement Service Unit. Furthermore, it is assumed the provision of educational facilities claimed to be not practical because of putting the orientation of the low-priced items.

Besides, schools have difficulty in compiling budget estimate plans This case happens after the Regency office of education conducts the technical guidance on the development educational facilities that participated by principals and treasurers. Specifically, they are trained regarding the mechanisms and management of the implementation activities. It impacts the ineffective budget planning, and physical buildings are not following guidelines. In addition, an ineffective budget impacts disrupting other programs and makes the schools postpone pre-planned programs until

they have sufficient funds. The implementation of budgeting is often not following the predetermined plan. Notably, it occurs due to several factors, such as an increase in items price, a different budget plan, and the increase in the number of needs. Almost all schools do not have guidelines for budgeting. Consequently, the school experiences difficulty in compiling the budget plan.

Furthermore, the school principal has difficulty leading the school and managing the development of educational facilities directly. Consequently, the implementation of self-management for the development of facilities causes problems and many discrepancies. For instance, the surface of the new classroom wall is not smooth, slightly wavy, and perforated due to the concrete surface not being cleaned from the remains of the formwork before plastered.

Concerning the finance report problem, the teacher is given additional tasks as treasurers. The teacher does not have financial managerial skills, and it impacts mistakes in writing accountability reports. Based on the observations, the evidence of recording also is incomplete. The purchase of goods and the wages of workers have not been supported by valid evidence.

Lack of human resources in quantity and quality to maintain the equipment makes the educational facilities easily damaged. The maintenance of existing educational facilities is carried out only in the spare time of the school schedule. Besides, the lack of knowledge from users causes existing facilities not to be adequately used, making them easy to suffer damage. In addition, there are no ancillary rooms for damaged or unused educational facilities—the facilities in good condition prone to be easily damaged because of the more little storage areas.

Furthermore, the lack of understanding of the applicable regulations in managing state/regional assets and how to manage educational facilities becomes obstacles to improve the quality of learning. Hence, it impacts significant budget waste. Lastly, there is no instruction in Indonesian on using electronic devices that are relatively difficult to operate, which impacts the use of devices improperly.

## **DISCUSSION**

### ***Planning***

In managing funds to meet the school needs, schools are demanded to be creative and innovative in taking advantage of existing opportunities. It can be conducted by involving student guardians, school committees, and government. Through this involvement, it is expected the active participation of the community in managing the school financial system can fulfill the school needs and provide supervision to the management (Juharyanto et al., 2020).

Regarding the collection of library books and educational aids that are not following the needs, a planning strategy is required to design the procurement of these facilities (Torabi, Shokr, Tofighi, & Heydari, 2018). The first provision of educational facilities is a decision made jointly with all parties and prioritizes the essential needs to support the learning process. Brigham and Houston (2021) supported this statement by mentioning that the determination of educational facilities refers to a purpose for planning these facilities.

The second provision of educational facilities is a procurement source, through repairing damaged goods, purchasing new goods, lending from private parties, and exchanging damaged goods with new goods. The third provision of educational facilities is the quality of the designated educational facilities. Finally, the provision of educational facilities must be accountable, which means that the provision must achieve physical, financial, and beneficial goals for quality of learning (Kenayathulla, 2010; Koussihouèdé, 2020; Utami, Sumadi, Supomo, & Kandar, 2019).

The fourth provision of educational facilities is executing the function of educational facilities. It can be seen from its function for the learning support process carried out by students and teachers in the classroom. [Ramanathan et al. \(2020\)](#) stated that the function of educational facilities must be practical and must be following predetermined needs. Thus, it can provide maximum benefits generally for educational institutions and specifically for students.

### ***Budgeting***

The Budget Estimate Plan is a calculation to determine the expenditure on a development of facilities. Particularly, it is used as a tool to control the total cost of completing work sequentially. The initial cost estimate is used as a feasibility study, which is an alternative that allows the selection of the optimal design for a project. The most important thing in choosing the method is accuracy. The accuracy depends on the expertise of the estimator to do the work according to the latest information. Its success can be proven if the actual analysis is almost proportional to the planning and scheduling analysis (time schedule) and the results are in accordance with the intended specifications. Budgeting should be taken seriously because it is a fundamental aspect of financing management. Specifically, it is used as a guideline in determining the policy ([Jakovljevic et al., 2019](#)). Budgeting is an initial process in financial management due to the process includes the fundamental instrument planning [Brigham and Houston \(2021\)](#); [Languille \(2019\)](#) suggested arranging a practical budget plan through the following steps: (1) determining the objectives; (2) estimating future needs; (3) conducting assessment; (4) implementing the plan. Therefore, the budget strategy must be formulated carefully and thoroughly.

### ***Implementation***

Self-management is implementing planned, carried out, and supervised by themselves (Presidential Decree Number 80 of 2003 Article 39 Paragraph 1). Based on the Ministry of National Education regulation, No. 5 of 2010, schools must involve the school committee and the community in the implementation. There is no direct appointment in this type of self-management, direct election/selection, auction/general selection in the physical Special Allocation Fund process. It is not permissible to hand over work to a company or institution outside the school because the recipient himself must carry out the grantee self-management process.

In the Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System, it is stated that several parties have responsibility for the development of education, including the community. Community participation can be done by giving responsibility to the community in school development, involving them in various activities, disseminating strengths, and promoting students' importance. Involving the community leaders and giving freedom to the community to provide constructive input for school is needed. ([Richards & Crane, 2020](#)) argued that involving the community must use suitable techniques and not detrimental to other parties. Community participation by collecting the inputs is expected to make more accessible the facilitating the provision of school needs.

### ***The Use and Accountability***

Accountability is the ability to provide information, explanation, and accountability to the related parties. Accountability can be seen from the point of view of controlling action in achieving goals ([Naik, Chitre, Bhalla, & Rajan, 2020](#)). For example, accountability in financial management means that school fees can be accounted for following the predetermined plan. School financial accountability is carried out treasurer through recording in a daily cash book and financial control book and further carried out to parents, the community, and government.



The use of educational facilities is a measure of the success of the school facility management program. The completeness of educational facilities that are not supported by optimal utilization will be a waste of time. Inspections must be carried out regularly to avoid damage to goods and increase the life of the goods so that the cost of repairs and procurement of educational facilities can be minimized (Tayeh, Al-Hallaq, Yusuf, & Sabha, 2017). According to Lewin (2020) school facilities will be able to influence teacher work behavior. This implies that the optimal use of school facilities for learning activities can improve the quality of the usability of school facilities. Salama, Al Shobaki, Abu Naser, AlFerjany, and Abu Amuna (2017) also argue if the facilities are not properly maintained, they can cause health and sanitation problems. For example, if toilets are broken, and students have open defecation, epidemics and other infectious diseases can occur that endanger students' lives and staff, the surrounding environment, and the nation.

### ***Supervision***

Supervision is a process of monitoring and correcting every activity to evaluate whether the system is running normally and developing following the strategic plans and objectives (Sharma et al., 2020). The supervision needs to be carried out to achieve effective and efficient resource use, especially development financing resources. In addition, it minimizes the occurrence of acts of collusion, corruption, and nepotism (Terry, 1977). The findings indicate a lack of human resources in supervising the development of educational facilities. This requires community participation in the process of monitoring development. The 1945 Constitution of the Republic of Indonesia explains that education is the government's responsibility and society. Thus, community empowerment efforts through the school committee are necessary considering that the need for educational resources still needs support from various parties through the school committee. Development supervision needs to be carried out to make effective and optimize resources, especially development financing resources. With effective and transparent supervision, the optimal use of development resources is expected, especially development financing. Therefore, the role of development supervision, both internal supervision and functional supervision, receive crucial attention because it can minimize corruption, collusion, and nepotism.

### ***Reporting***

The treasurer carries out financial reporting by reporting the financial condition to the school principal. Accountability in financial management means that the use of the school budget must be accountable following a predetermined plan (Larracilla-Salazar, Peña-Osorio, & Molchanova, 2019). The school treasurer must pay attention to the following matters, including 1) arranging school financial reports and submitting them to the school principal, 2) expenses and revenues must be attached proof by receipts or tax proof payment, and 3) providing the evidence the honorarium recipient signature. Naik et al. (2020) stated that educational facilities are essential to support student learning outcomes. Fulfilment of these educational facilities uses the school budget, where each purchase must be provided by evidence in the form of a note and prior reporting to the institution. Thus, the administration of finance and infrastructure runs orderly, making it easier to maintain and supervise. Besides, it provides data and information for planning and maintaining goods according to future needs. School financial bookkeeping will facilitate administration, making reports related to educational facilities, and recording school supplies to control and supervise in detail, making it easier to report the educational infrastructure.

## **CONCLUSION**

In general, after observing the availability of educational facilities in each school, the author concludes that the financing management on the development of educational facilities in primary schools was well managed, including planning, budgeting, implementation, use and accountability, supervision, and reporting. Nonetheless, several issues should be solved to create more effective and efficient financing management. The educational facilities in primary school can meet the standard of government.

Specifically, it concludes that the availability of funds to construct educational facilities in primary schools is limited. Therefore, the schools should manage conscientiously with an autonomy management approach, starting from planning, budgeting, implementation, use and accountability, supervision, and reporting. Lastly, the approach should follow the prevailing regulation and laws to achieve effective and efficient management and waive corruption, collusion, and nepotism.

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