

School-Based Management for Education Quality: Evidence from Procurement of Facility and Infrastructure

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ABSTRACT

The purpose of this study was to examine the implementation of school-based management in the acquisition of facilities and infrastructure targeted at enhancing educational quality. This study employs a qualitative research method as the design. This study took place at a senior high school in East Jakarta as the research setting. Data were collected from observation and Focused Group Discussion (FGD). Furthermore, the obtained data were analysed using Miles & Huberman qualitative analysis procedures. The reported result has been quite successful. It is shown by the performance is carried out in the procurement of school facilities and infrastructure which is applied in the school budget planning stage, school financial accounting, and implements accountability school finances. This application will lead to public trust in schools so that education based on mutual trust will improve the quality of education.

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1. INTRODUCTION

A well-organized management system in educational institutions is necessary and cannot be separated from the educational process in its scope. Without good management, an educational approach cannot exist optimally, effectively, and efficiently, which applies to all educational institutions related to it. Effective management aims to achieve goals by saving the required energy, time, and costs (Nurabadi et al., 2018). This management is also needed in the fulfilment and utilization of educational facilities and infrastructure regarding the allocation of financial resources obtained and must be issued by an institution; of course, it requires good planning so that the objectives of the educational process itself can be achieved (Safitri, 2018). Thus, providing a good management system becomes a key factor in establishing sufficient educational facilities.

Educational facilities and advice can also be understood as equipment that can be used directly in the learning process, including classrooms, buildings, chairs, courtyards, and learning media. Educational infrastructure is another component that cannot support the learning process, such as fields, school gardens, gardens, and ponds (Marini, 2018). Infrastructure can turn into a facility used for direct learning; for example, if a pond is used to learn about aquatic biology, the pond becomes an

educational facility. Facilities and infrastructure are required for management knowledge to support the educational process to plan, implement and supervise organizational resources to achieve organizational goals effectively. Based on research conducted by Khattri et al. (2012), learning effectiveness can be influenced by the efficiency of the learning infrastructure used in the institution's management. Another study that strengthens this research includes a study conducted by Bandur (2012) which mentions that in managing school facilities and infrastructure that have met the standards, educational institutions must improve management in organizational finance, which helps them enhance the quality of service in a sustainable manner and meet students' expectations. Furthermore, the research of Sumarsono et al. (2019) reports that to obtain funds to meet their various needs, schools must be creative and innovative in taking advantage of existing opportunities, both for parents, school committees, and the government. Schools need to involve internal and external stakeholders to oversee the current financial system in its management. Through this involvement, it is hoped that the community's active participation in managing the school finance system, starting from participation, meeting school needs, to its supervision (Rohma et al., 2020).

The finance and funding of an educational institution are heavily stressed in the framework of School-Based Management (SBM) since they are one of the resources that can directly assist the effectiveness and efficiency of education management (Qoyyimah, 2018). The emphasis on school education management stresses schools' abilities to plan, administer, evaluate, and be accountable for the management of money and their responsibility to manage these funds transparently to the government and community. The following figure illustrates the notion of School-Based Management.

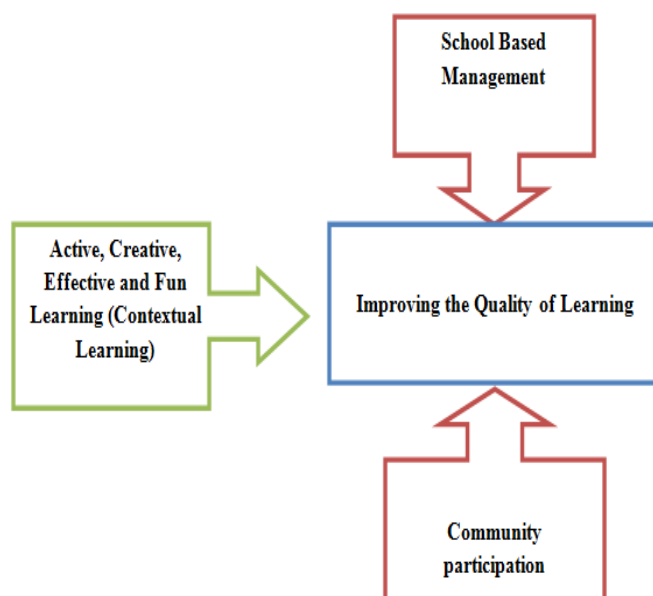


Figure 1. School-Based Management Concepts applied in Indonesia

Based on Figure 1 above, the concept of School-Based Management has been successfully applied in various developed countries, but it is still a new concept in Indonesia; therefore, education practitioners must make adjustments according to the needs of their respective schools and agencies. The concept of school-based management is a response to the granting of autonomy in the field of education, which has been formalized in regulations, specifically in paragraph (1) of Law No. 20 of 2003 concerning the National Education System, which states: Management of early childhood education units, primary education, and secondary education is implemented using school-based management principles.

As a school budget planner, the principal must understand school financial management, especially in managing and utilising all school needs. School financial management is essential concerning the implementation of school activities. A principal must know about management, especially financial management, because carrying out all activities in the school cannot be separated from the processing of funds (Wiyonno et al., 2020; Sugiyanto et al., 2018). Funds obtained or given by the government or other parties require good management. No matter how significant the school funds are, if they are not managed with good governance, they will experience a setback.

Financial management must be handled seriously, systematically, and responsibly to avoid things that are not desirable because efficient financial management will ensure benefits for educational institutions. An excellent academic institution, of course, has good financial management to achieve the targets that have been set together. To create an effective and efficient educational institution through financial management, adequate educational facilities and infrastructure also have an essential role in realizing the education goals (Hamengkubuwono, 2021; Waluyo et al., 2019).

In the process, the operational activities of the school regulate governance in every aspect of the educational process, such as the remuneration of educators and education staff, administrative staff, repairing and improving educational infrastructure, assisting with the payment of school operational costs, and the government providing funds for School Operational Assistance. In a study conducted by Meija & Filus (2018), it is stated that transparency and accountability are indispensable in school finances; this needs to be considered because it will increase teacher motivation teaching. The results of this study are reinforced by the results of another study conducted by Demas (2020), which states that school financial sources originating from public funds must be appropriately managed and can be accounted for by the community; this must be done so that public trust in educational institutions increases.

Schools have the task of managing finances based on financial management principles to use the available money optimally. This is confirmed in Government Regulation of the Republic of Indonesia Number 39 of 2007 concerning Management of State/Regional Money that money management is the management of cash and securities, including overcoming cash shortages and optimally utilizing excess cash. School principals supervise schools as government institutions in the Government Regulation, which also explains internal control, regional functional supervisors, and the Supreme Audit Agency in operational management. School financial management is guided by the principles outlined in the Republic of Indonesia's Government Regulation No. 48 of 2008 on Education Funding, namely openness, accountability, effectiveness, and efficiency. The regulation also explains that these four principles are used in managing school finances, starting from planning, the realization of receipts and expenditures of education funds, supervision, inspection, and accountability. Public and private schools have the same task of managing finances based on finance principles.

The term School-Based Management first appeared in the United States because there was a debate in a society that raised important questions about the relevance of education to the community in which the educational process was held. SBM is a novel educational paradigm that establishes broad autonomy at the school level within national education regulations (Ya et al., 2020; Digidwiseiso et al., 2020). Schools are granted autonomy in order to manage resources and financing sources more effectively by allocating them according to priority needs and responding more quickly to local demands. Community involvement aims to improve understanding of, assistance with, and control over educational management. School-Based Management can be summarized as follows.

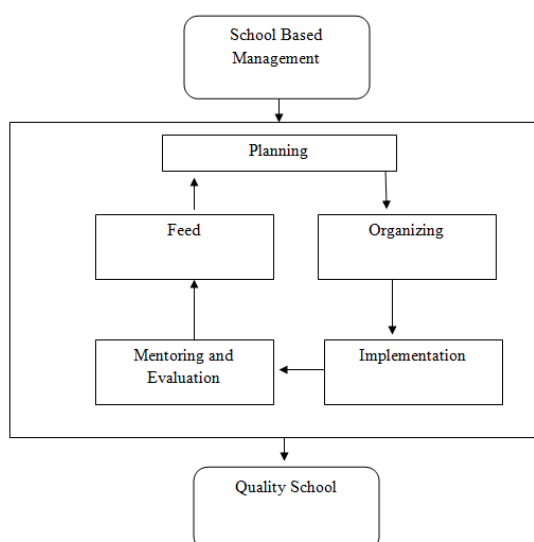


Figure 2. The basic concepts of School-Based Management

Based on the analytical framework above, school-based management begins with planning activities which include planning (personnel, finance, facilities and infrastructure, curriculum, students), then organizing, namely grouping tasks that must be completed based on the abilities possessed, and then the implementation stage which is an important stage in school-based management and then evaluation activities as a benchmark for the success of implementing school-based leadership (Amagir et al., 2020; Sugiyanto et al., 2018).

Numerous attempts are being undertaken by numerous parties to improve the quality of education in its current state of growth. This is because people are becoming increasingly conscious of the critical role education plays in developing human resources and the advancement of society. Improving the quality of education is a national development aim in the context of the Indonesian country. It is a vital aspect of attempts to improve Indonesia's overall quality of life. The quality of education is determined by two criteria: the educational process and educational outcomes. A process of education is considered to be of high quality if all educational components are integrated into the process. The educational process is influenced by a variety of factors, including teaching materials, techniques, school council, administrative support and infrastructure, and other resources, as well as the creation of a conducive environment. Meanwhile, the term "quality of education" relates to the accomplishments of schools at any given period (Digdowiseiso, 2020; West & Wolfe, 2019).

To improve educational quality, it is vital to emphasize the importance of schools as autonomous fundamental actors and to include parents and the community in educational development. Schools must be given the confidence to structure and administer themselves according to their environment and the demands of their particular communities to achieve each school's educational goals (Vally & Daud, 2015). This concept resulted in the birth of a new approach known as school-based quality improvement management during its growth. The concept of School-Based Management provides the breadth and trust necessary to develop two interdependent and inseparable aspects: 1) the advancement of educational programs and services to parents, students, and the community; and 2) the quality of the work environment for all organization members.

In many nations, the concept of education, specifically comparative education, is separated back into internal infractions and external customers in terms of customer satisfaction. Internal customers (principals, teachers, and school staff) experience physical and psychological development. Physically, as well as financially, reap dividends. Meanwhile, kids can continue to develop their abilities, talents, and creativity psychologically. External customers, which include the following: a) Primary externals (students): become lifelong learners, effective communicators in national and international languages, possess technological skills for work and daily life, possess personal integrity, problem-solving and

knowledge creation abilities, and act as a responsible citizen. Students mature into responsible adults. 8 Secondary externals (parents, government officials, and businesses); graduates are capable of meeting the expectations of parents, government officials, and business leaders in terms of completing assigned tasks and jobs; and b) Tertiary externals (the job market and the broader community); graduates are competent in the world of work and community development in ways that contribute to economic growth, human welfare, and social justice (Cheng & Chan, 2000).

As stated in Article 48 of the Law of the Republic of Indonesia Number 20 of 2003, government regulation requires that education funds be managed with justice, efficiency, openness, and public accountability. This principle is consistent with the Ministry of Education and Culture reform. Implementing the Directorate General of Secondary Education's Strategic Plan places a premium on the Ministry of Education and Culture's bureaucratic reorganization. The bureaucratic reform was carried out concerning the 2010-2014 strategic plan and the 5K mission of the Ministry of Education and Culture, namely availability, affordability, quality, equality, and certainty, as the basis for implementing the bureaucratic reform program. In addition, the performance of bureaucratic reform of the Directorate General of Secondary Education is also based on the principles of efficiency, effectiveness, accountability, and transparency. Based on this description, this research will explore the principles of fairness and efficiency in financial management, which can be explained in the following figure:

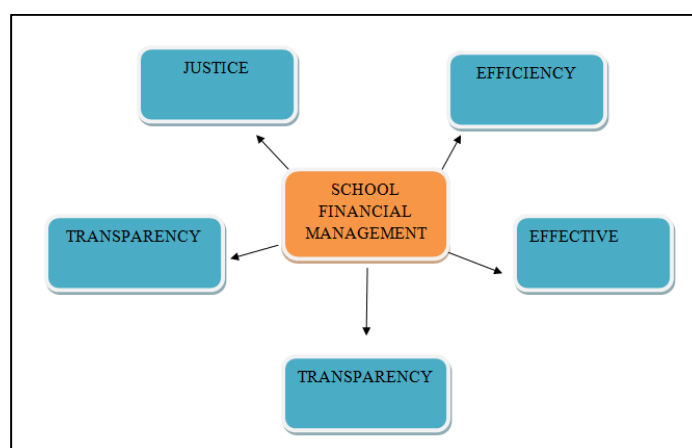


Figure 3. School Financial Management Principles

In the equal distribution of education with the principle of justice, schools are also required to manage finances sourced from School Operational Assistance funds. High School Operational Assistance is a government program to support affordable and quality secondary education programs. Some of the objectives of holding High School Operational Assistance are to realize the government's alignment for poor high school students by freeing and or helping school fee bills for poor students and providing equal opportunities for needy high school students to obtain affordable and quality education services. In school financial management, the efficiency principle can be implemented with internal and external efficiency. Gammage (2008) suggests that internal efficiency will produce the expected output with minimal costs. Comparison between the cost of educational inputs and their effectiveness in supporting learning outcomes as an internal efficiency concept also emphasizes providing stimuli that can motivate students, teachers, and school principals.

Underpinning these concepts, the current study would like to determine the implementation of a school-based management system in a senior high school in East Jakarta that has applied a particular mode of such a system. The essential components of improving the quality of education that can be accomplished through School-Based Management are: 1) clearly defining the vision and outcomes to be achieved, 2) establishing a focus on critical national goals, 3) establishing policy guidelines from the centre that include standards for schools, 4) a strong level of leadership and political support, as well

as leadership support from above, 5) institutional development (capacity building) through a collaborative approach (Vernez et al., 2012). Thus, this study tries to answer, "How is the implementation of school-based management in a senior high school in East Jakarta?". This study is expected to give an exemplification of how to implement a school-based management system, specifically in the senior high school context.

2. METHODS

This research utilizes a qualitative study as the research design. This research study focuses on school financial management in educational facilities and advice at a senior high school in East Jakarta. The data in this study are data on school financial planning in preparing school financial budgets and developing school budget plans. The data were collected through observation and focused group discussion (hereafter, FGD). The observation was conducted to see the activities in the school relating to the implementation of school finances in the form of revenues and expenditures, evaluation of the financing of school facilities and infrastructure, and aspects regarding improving the quality of education. Meanwhile, FGD was conducted to accommodate the school's principal, vice principals, teacher representatives, and finance staff's perception of the implementation of the school-based management system. When the data collection stage has been completed and is well qualified, thorough data analysis is carried out to obtain the appropriate conclusions (Istriani & Rahardja, 2019). The analysis was conducted throughout three steps, namely data reduction, verification, and data display (Miles & Huberman, 1994).

3. FINDINGS AND DISCUSSION

Depiction of the School-based Financial Management

In implementing school-based management, continuity between planning, organizing, implementing, and evaluating is needed. Planning activities are the first step in starting an activity, with the planning of all activities has been well conceptualized. Likewise, organizing activities are task-sharing activities. Many tasks can be distributed according to their respective abilities so that many complex workers can be carried out correctly. Implementation activities are essential in the school-based management process (SBM); this activity implies planning and organizing activities; implementation activities refer to what has been planned and organized. The evaluation activity is an activity to measure the success of the implementation of school-based management (SBM), if it has not been running optimally, the weak points can be identified, and improvements are made so that in the future, the implementation of activities will be even better. In the evaluation activities, the success and failure of the programs that have been carried out are illustrated so that failures are used as improvements for the future.

As part of the government's strategy for decentralizing education, School-Based management aims to strengthen democratic life by decentralising power, resources, and funding sources to the school-level community. In carrying out the School-Based Management program, good cooperation is needed between the school, the government, and the district. Community participation is essential, especially in planning school management, student learning needs, and making decisions on various problems that directly impact school management and students' learning process.

In its implementation in the research field, School-Based Management has the following objectives: a) To ensure the implementation of quality learning services and optimal use of learning resources available in schools; b) Improving the quality of knowledge transfer and building a cultured nation's character using strategies and facilities that allow it; c) Improving the quality of schools by strengthening independence, creativity, initiative, and innovation in managing schools referring to the government's strategic policies related to national education standards; d) Increasing

the awareness of school residents and community and stakeholder concerns in providing education through policy determination and decision making by accommodating shared aspirations, both internal to the school and externally; e) Increasing school responsibilities to parents, community, and government regarding school quality; and f) Increasing healthy competition between schools regarding the quality of education to be achieved (Wiyono et al., 2019).

The Ministry of National Education developed the notion of decentralization in education from the elementary school to the high school level by granting considerable autonomy to school institutions through school-based management (SBM) (Noer, 2019). SBM enables school empowerment to be carried out more efficiently, focusing on four areas: enhancing educational quality, equity, relevance, and efficiency of educational providers. These four aspects are significant problems in developing our education, which the government has not entirely solved until now.

School Budget Planning

In the research field, budget planning is a summary of the expected cost of performance accomplished over the course of two semesters represented in financial terms. The planning is systematic, encompasses all school operations, is expressed in monetary terms, and is applicable for an extended period of time. The planning process begins with a joint gathering of leaders, teacher councils, school committees, and foundations to discuss the academic year's facility requirements. The conference will result in decisions regarding the appraisal of existing facilities and infrastructure, the organization of facility procurement in accordance with the priority scale, and the implementation of the plan through the procurement of required facilities and infrastructure.

Budget planning for the fulfilment of school facilities and infrastructure is stipulated in the School Income and Expenditure Plan. Usually, this is used to identify funding sources for schools before a School Revenue and Expenditure Plan is developed and approved. This was done to evaluate the financial condition and begin to determine the priority scale that schools must meet, especially the fulfilment of facilities and infrastructure. The sources of funds owned by the school come from various sources, which are described in the following table:

Table 1. FGD Summary about the School Funding Sources

Source of funds	Explanation
Funds From the Government	Funds from the government are provided through the routine budget, namely School Operational Assistance. Expenditures and accountability for using School Operational Assistance funds must follow existing budgets and regulations to finance all school operational activities and improve student quality. Schools are not allowed to collect Education Financing Contributions to students, so students do not spend money to pay for Education Financing Contributions. All school operational funds are sourced from the School Operational Assistance fund. Students are free of charge for Education Financing Contributions and building fees or development funds.
Funds From Foundation	The school received this fund from the foundation's assistance. The school in this context is a high school under the foundation's auspices, so the foundation provides financial aid. Funds from this foundation are sent directly to the principal used for the principal's salary.
Grants from Donors	These funds are usually non-binding voluntary contributions from internal parties. Voluntary

Source of funds	Explanation
	donations are a form of concern to assist operational activities and support the smooth running of school activities. These funds are usually received from individuals from internal schools.
Funds from Entrepreneurial Activities	The school conducts business activities to increase funds. This fund results from school entrepreneurial activities managed by school staff, such as school cooperatives. However, the cooperative does not run smoothly because there is no good management.

Source: data proceed

The planning budget for infrastructure costs is detailed item by item, with foundations, schools, and committees formed in accordance with mutual agreement. Each semester, there is a check for items that may still be used and those that are no longer acceptable for use, which means that facilities that have run out or are no longer suitable for use will be procured. Similarly, if there is damage to infrastructure, it will be remedied. The following figure illustrates the financial planning process used to meet infrastructure needs at that school:

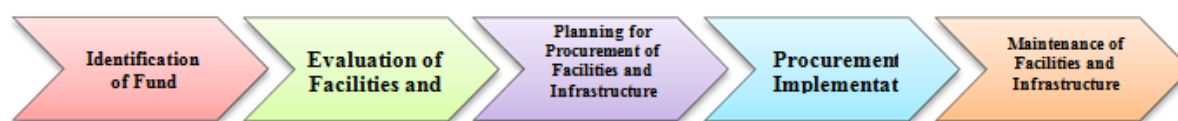


Figure 4. School Financial Planning in Fulfilling Infrastructure

When budgeting for education, resources are a critical component that will decide an educational institution's success or failure. Budgeting is the initial step in planning and serves as a critical planning tool. The budget is a comprehensive summary of school revenue and expenditures that is typically generated annually by the institution in collaboration with connected parties as a planning and control tool (Wani & Mehraj, 2014). School financial planning is a term that refers to the process of implementing a school's educational program in its entirety. In educational institutions, services include the following: (1) educational service techniques used in the process of teaching and learning activities in theory and practice, as well as assessment of learning outcomes, (2) services that support the operation of extracurricular and intracurricular activities, (3) maintenance and utilization of textbooks, educational tools, learning tools, laboratories, libraries, and practical equipment, as well as practice materials and skills, and (4) procurement and utilization of textbooks, educational tools, learning tools, laboratories, libraries, and practical equipment, (8) competitions in which students or teachers can participate, (9) mandatory school services such as newspapers, (10) honoraria for educators and education employees, health insurance, and transportation, and others.

School Financial Accounting

Financial bookkeeping can be understood as a recording process carried out regularly by the school treasurer to collect financial data and information, which includes recording financial flows, especially in the fulfilment of educational facilities and infrastructure, both direct and indirect. Economic bookkeeping activities at the school are going well. The financial person in charge has carried out his duties and functions following existing procedures, starting from accepting applications, giving dispositions by the principal, disbursing finances, to financial reporting. Likewise, financial accounting is related to fulfilling educational facilities and infrastructure.

The entire list of items purchased for teaching and learning activities is neatly stored in the

school's cash book. In addition, the procurement of other supporting facilities, the treasurer makes a good report. It gets legality from the principal, which will be used as a reference for regular financial evaluations through meetings with foundations, principals, and school committees. Regular school bookkeeping also makes it easier for administration, making reports related to school facilities and infrastructure and recording school equipment for periodic reporting and joint evaluation at the end of the semester. Managers must be able to understand and apply school financial bookkeeping, including the following:

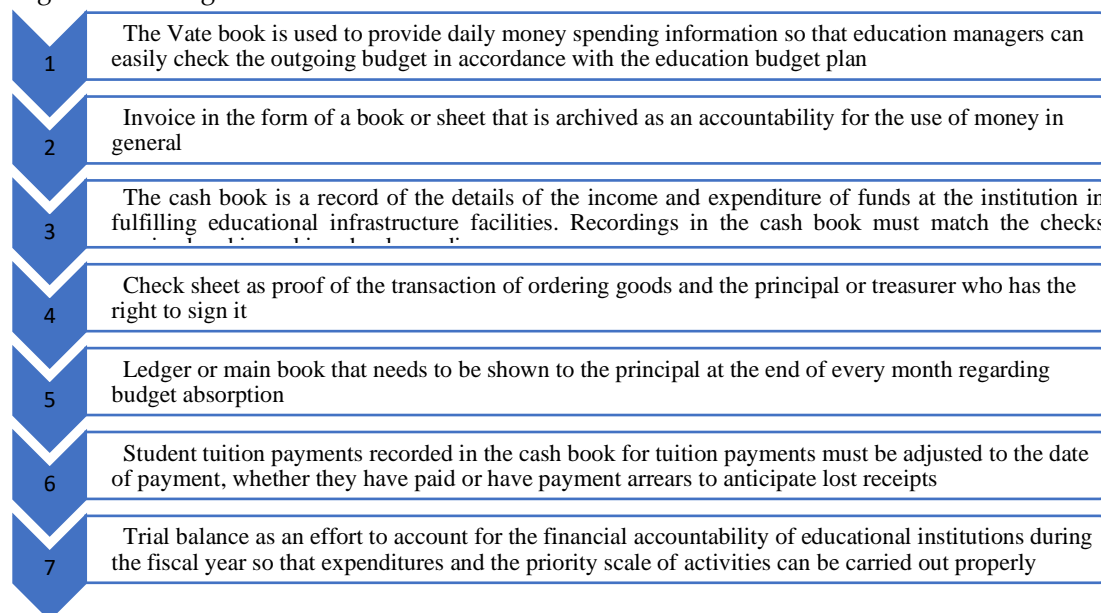


Figure 5. School financial bookkeeping steps carried out by financial managers

Two things must be considered in school financial bookkeeping: the first authority concerning the management of policies for receiving and spending money. Second, follow-up in receiving, storing, and disbursing money in budget management requires direction and guidance from the principal to all staff in managing school finances.

School Financial Accountability

Financial accountability can be understood as accountability carried out by schools related to finance to those who give authority, namely the principal, who has a role as a stakeholder at monthly, quarterly, and end-of-semester meetings. The conference is held with the student's guardian at the end of the year. According to field observations confirmed by the FGD, the treasurer assumed financial responsibility for schools on a modest scale by reporting the financial situation to the principal. While accountability is on a wide scale, financial reports are presented to kids' guardians after each year during school meetings. This is because the financial side of the school is inextricably linked to the other elements. The better the financial condition at this institution, the better the school's ability to fund various school needs, especially in fulfilling educational infrastructure facilities to support the learning process in schools and achieve academic goals (Diez et al., 2020; Karageorgos et al., 2021). On the other hand, schools with insufficient finances will not carry out school activities as planned.

Implementation of this responsibility is also part of the supervision that can be carried out based on needs and authority. This is done starting from the expenditure process, budget headings, calculations, and deviations of goods by appointed officers. Periodically there is a need for accountability of annual reports and reports of the end of leadership positions to stakeholders. The management of the research field carries out three main pillars in implementing aspects of school

financial accountability, namely:

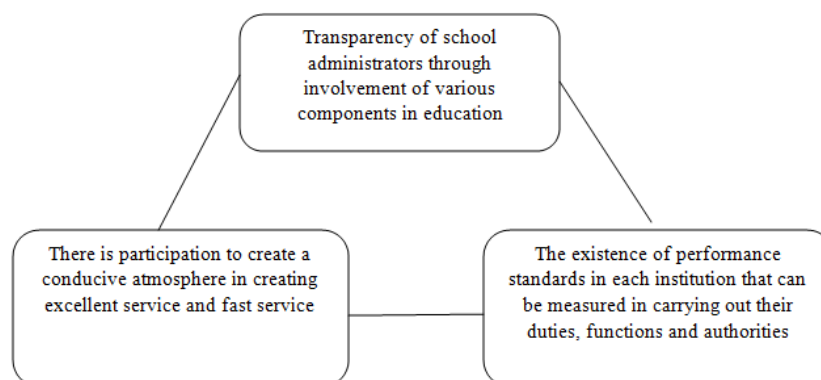


Figure 6. The three main pillars of school financial accountability

Accountability for the receipt and use of educational institutions' finances is carried out in the form of monthly and quarterly reports, addressed to several parties, including a) the head of the education office, b) the head of the Regional Financial Administration Agency (BAKD), 3) the education office in the sub-district and others. School financial accountability is a financial report of the overall financing of school activities. The treasurer and school staff make announcements. Economic announcements contain income, expenditure, and use of costs.

Good school financial management will impact the public trust and the quality of education itself. The creation of public trust will always be directly proportional to what has been done and pursued by schools in meeting general needs (Markowitsch, 2018). In addition, accountability is aimed at assessing school performance and public satisfaction with the quality of educational services; through community involvement in academic service supervision activities, good quality management and public trust in the provision of facilities and infrastructure, education based on mutual trust will improve the quality of the education.

4. CONCLUSION

Based on the results of research and analysis, it can be seen that the implementation of School-Based Management at a senior high school in East Jakarta has been quite good; the execution is carried out in the procurement of school facilities and infrastructure, which is applied in the School Budget Planning stage, School Financial Accounting, and implements accountability. School finances. This application will lead to public trust in schools so that education based on mutual trust will improve the quality of education. The school has involved internal and external stakeholders in overseeing the existing financial system. Through this involvement, it is hoped that the community's active participation in managing the school's financial system, starting from participation, meeting school needs, to its supervision. This study has several weaknesses, such as the absence of interviews as the data collection technique. Therefore, the future study is suggested to conduct interviews to follow up the FGD in order to gain richer and deeper data as well as present authentic excerpts of the participants.

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