



The Role of Financial Management in Enhancing the Quality of Educational Facilities and Infrastructure at SMA Plus Cendekia Cikeas

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Abstract. Quality education serves as the primary foundation for developing high-quality human resources, making the availability of adequate facilities and infrastructure a crucial factor. However, meeting these needs is often hindered by financial constraints; consequently, school financial management plays a vital role, particularly in private institutions that rely on the flexibility of managing their own funds. Preliminary observations at SMA Plus Cendekia Cikeas revealed several physical challenges, such as limited classroom space, damaged desks, narrow staircases, an unfinished library, and a science laboratory that failed to meet safety standards. This study aims to analyze and describe the role of financial management in improving the quality of educational facilities and infrastructure at SMA Plus Cendekia Cikeas. A descriptive qualitative method was employed. Data were collected through observation, interviews, and documentation regarding the school's budget allocation for facilities and infrastructure. The study is expected to reveal the fund management strategies encompassing planning, implementation, and oversight adopted by the school to address facility limitations, as well as to provide financial governance recommendations for achieving effective and efficient management in the realization of high-quality educational facilities.

Keywords: Facilities and Infrastructure; Financial Governance; Financial Management; Private School; Quality Education.

1. INTRODUCTION

Education is one of the strategic factors in producing high-quality human resources capable of contributing to national progress. Education is oriented not only toward mastering academic knowledge, but also toward developing students' character, skills, self-control, and moral values. Law Number 20 of 2003 concerning the National Education System emphasizes that education is a conscious and planned effort to create a learning atmosphere and process so that students can optimally develop their potential. Thus, improving the quality of education must be supported by various interrelated components, including teacher competence, institutional governance, financial management, and the availability of educational facilities and infrastructure. Furthermore, superior human resource quality cannot be separated from continuous education and training processes (Awaluddin, 2021: 25–43). Overall, education is a conscious effort undertaken by educators, families, communities, and the government. This effort is grounded in good intentions to administer education in a targeted and structured manner as a form of dedication to developing and enhancing educational quality (Budi et al., 2024: 16–23).

One of the essential components in supporting instructional quality is educational facilities and infrastructure. The availability of adequate facilities that meet institutional needs

creates a conducive learning environment, improves student comfort, and assists educators in delivering instruction effectively. Conversely, limited or damaged facilities can impede educational delivery. Through the Regulation of the Minister of Education, Culture, Research, and Technology Number 22 of 2023 concerning Standards for Facilities and Infrastructure in Early Childhood, Primary, and Secondary Education, the government has established standards that educational units must meet. In practice, fulfilling these standards involves not only technical procurement aspects, but also heavily relies on an institution's capacity to plan, allocate, utilize, and oversee financial resources.

Financial management serves as a key instrument in supporting the fulfillment of educational facilities and infrastructure. The procurement, maintenance, repair, and development of facilities require precise budget planning as well as effective and transparent fund management. Angga (2023: 4) states that financial constraints constitute a major obstacle to improving educational facilities and infrastructure. Within educational institutions, financial management encompasses the processes of planning, organizing, executing, and supervising finances directed at sustaining operations and achieving institutional goals. Structured financial management enables schools to prioritize critical needs including facilities and infrastructure amidst limited available resources (Anshori, 2024: 28–39).

Financial management issues become increasingly complex in private schools due to the diverse nature of their funding sources. In addition to receiving government support through the School Operational Assistance (BOS) program, private schools rely on student tuition fees, foundation support, community contributions, and other funding sources. Hardian (2025: 2871–2878) notes differences in financing patterns between public and private schools regarding both source profiles and management processes. Therefore, the flexibility of funding sources in private schools must be accompanied by appropriate financial planning and oversight to ensure available funds are directed toward top-priority educational needs.

A number of previous studies have examined financial management in education and its connection to financing and meeting school operational needs. However, further research is required to understand how concrete financial management processes specifically contribute to improving facility and infrastructure quality in private schools particularly through mechanisms of needs planning, priority setting, multi-source funding utilization, and expenditure monitoring. Consequently, there is a clear need to examine the relationship between financial management practices and infrastructure quality enhancement within a contextualized private school environment. The urgency of this research is particularly

apparent when schools face classroom shortages, facility deterioration, and ongoing needs for instructional development that require sustained financial support.

These conditions are evident at SMA Plus Cendekia Cikeas. Initial observations reveal that the school faces limitations in classroom capacity and teaching personnel, damaged student seating, narrow staircases leading to upper-floor classrooms, an unfinished library, and a science laboratory that does not fully meet necessary safety standards. On the other hand, the school implements financial management that engages various stakeholders and optimizes available funding streams. This setting provides a relevant context for examining how financial management is directed toward addressing the school's facility and infrastructure demands.

Based on the foregoing background, this study aims to analyze the role of financial management in efforts to improve the quality of educational facilities and infrastructure at SMA Plus Cendekia Cikeas, covering processes of planning, funding resource management, needs prioritization, budget execution, and financial monitoring in supporting the fulfillment of educational facilities and infrastructure.

2. LITERATURE REVIEW

The term management originates from several languages. According to Sutrasna (2023: 47), the term management is rooted in the English word “management”, which originally derives from the Italian “maneggiare”, meaning to manage or handle. The term is also linked to the Latin “manus”, which means "hand." Over time, the word evolved into manage in English during the 16th century, acquiring the meaning to maintain, arrange, control, or lead. According to Cen (2023: 1), management is derived from the French word ‘*ménagement*’, which means the art of arranging or managing, whereas in English, the term manage refers to the activity of controlling or managing. In general, management can be understood as a process that regulates activities or behaviors to produce beneficial outcomes. Etymologically, management is defined as the art of directing others to achieve organizational or business goals through the processes of planning, organizing, managing, and supervising resources effectively and efficiently. Terminologically, according to the Great Dictionary of the Indonesian Language (KBBI), management is "the effective use of resources to achieve targets." Furthermore, Sutrasna (2023: 47) explains that management encompasses a series of activities including planning and decision-making in managing organizational resources so that established goals can be achieved effectively and efficiently. According to Terry (as cited in Solong, 2025: 1), management is interpreted as a set of activities serving as a framework that guides and directs a group of people to achieve formulated shared targets. Fayol (as cited in

Cen, 2023: 1) posits that management is a series of activities involving planning, organizing, and supervising all available resources so that organizational objectives can be realized effectively and efficiently. Thus, management plays a crucial role in helping an institution execute its activities in a structured and directed manner.

According to Anggraini, management generally rests upon four fundamental and interrelated functions: planning, organizing, field execution, and operational control. The synergy among these four aspects serves as the primary engine for an organization in realizing its strategic targets (Anggraini, 2024: 205–209). Terry (as cited in Pardi, 2025: 149–150) identifies six main pillars that determine the success of organizational governance, popularly known as the 6Ms. It begins with the human resource aspect (men) as the primary driver, supported by the availability of raw materials (materials), the utilization of mechanical technology (machines), and the implementation of standardized working procedures (methods). In addition, financial support (money) and precision in targeting consumer markets (markets) serve as decisive elements enabling the organization's machinery to remain competitive.

Iqbal (2025: 664–670) positions financial management as a sub-discipline studying the mechanisms of capital administration within an organization. Through the appropriate and budget-conscious utilization of financial resources, this process is executed to support the successful achievement of targets outlined by the organization. Financial management is a process conducted by an organization to draft financial plans, manage assets, store funds, and oversee the use of corporate assets or funds. Based on its function, financial management encompasses all financial administration activities, ranging from the planning phase to the asset control phase (Jaya, 2023: 1). Mahmudi (2024: 1) defines financial governance as a structured cycle of activities including plan formulation, organization, and capital oversight for both individuals and institutions. This operational dynamic integrates cash inflow and outflow regulations, investment allocation policies, and the selection of financing options. This structuring is meticulously oriented so that targeted economic objectives can be realized through cost-effective and efficient budget utilization. According to Horne (as cited in Jirwanto, 2024: 2), financial management refers to activities related to the acquisition of funds and the management of assets with various comprehensive objectives.

In accordance with applicable legal provisions, there are several legitimate funding sources for schools, madrasahs, and Islamic boarding schools (pesantren) that can be utilized as a basis for educational institution management. These include funds from the central and local governments, foundations, the community, parents/guardians or student fees, alumni

fundraising, partnerships with entrepreneurs or leveraging entrepreneurial potential derived from existing funds (entrepreneurship), donors, and other legitimate sources (Afriyani & Safidah, 2022: 277–287).

According to Sutisna (2022: 226–233), educational facilities “sarana” encompass all amenities used to support learning activities, whether movable or immovable, ensuring that the educational process proceeds smoothly, orderly, effectively, and efficiently toward achieving established goals. On the other hand, educational infrastructure “prasarana” serves as a supporting framework in education that plays a role in creating an ideal learning environment. Although its role in the technical transfer of knowledge between teachers and students is indirect, its presence ensures that all school operations run without impediment, such as the availability of ceremonial grounds, school gardens, adequate access roads, and the enforcement of school rules and regulations.

According to Manurung (2023: 1778–1783), educational facilities include various tools, equipment, and amenities directly utilized in teaching and learning activities, both movable and immovable. Meanwhile, educational infrastructure comprises supporting amenities that are not directly used in the instructional process, yet play a vital role in ensuring its smooth execution. The availability of adequate facilities and infrastructure is a primary necessity for fostering an effective educational process, enhancing instructional quality, and supporting the achievement of national education goals. According to Andini (2024: 56), management refers to joint activities carried out through individual or group collaboration to achieve organizational objectives. In an educational context, facilities and infrastructure management is the process of planning, procuring, utilizing, and supervising educational amenities within an institution, ensuring that all facilities and infrastructure are effectively leveraged to support the realization of educational goals.

3. RESEARCH METHODS

This study employs a qualitative method with a descriptive approach to gain an in-depth understanding of the role of financial management in efforts to improve the quality of educational facilities and infrastructure at SMA Plus Cendekia Cikeas. This approach was selected for its ability to describe phenomena in detail based on actual field conditions. To present field conditions and situations validly and comprehensively, the researcher relied on three primary instruments: in-depth interviews, observation, and document analysis. This combination of methods facilitated the acquisition of extensive information regarding the dynamics of financial management for facilities and infrastructure, covering the phases of

planning, allocation, and budget control. Through this strategy, the study generates a complete and comprehensive description.

The study utilizes both primary and secondary data sources. Primary data were gathered directly by the researcher through interviews with all designated informants and via direct field observations. Secondary data were obtained from existing school documentation, including the school profile, organizational structure, Budget and Activity Plan (RKAS) reports, summary of fund utilization realization, General Cash Book (BKUT), and other supporting documents.

Data analysis in this study follows the qualitative data analysis model by Miles and Huberman, conducted interactively from the data collection phase through to the final stage of the research. Miles and Huberman (as cited in Umrati, 2020: 86) propose three stages of data analysis: data reduction, data display, and conclusion drawing/verification. Data reduction was performed by selecting, focusing, and categorizing data obtained from interviews, observations, and documentation according to the research focus. Subsequently, the data were presented systematically in narrative descriptive form so that information regarding the role of financial management in enhancing facility and infrastructure quality could be thoroughly understood. The final stage involved drawing conclusions and verification, carried out continuously through triangulation and confirmation with informants to ensure the validity of the research findings.

4. RESULTS AND DISCUSSION

Based on the results of interviews, observations, and document analysis, financial management in efforts to improve the quality of facilities and infrastructure at SMA Plus Cendekia Cikeas is carried out through three main stages: planning, execution, and supervision.

Financial Management Planning in Enhancing the Quality of Facilities and Infrastructure

Planning begins with the identification of needs through an evaluation of the condition of educational facilities and infrastructure, an inventory of existing facilities, and work meetings. This process is conducted participatively, involving the foundation, school principal, treasurer, vice principal in charge of facilities and infrastructure, teachers, and school committee, while also taking students' input into consideration. The identified needs are then prioritized based on urgency, their impact on the learning process, and the school's financial capacity. Funding sources are planned according to their respective allocations, with School Operational Assistance (Bantuan Operasional Sekolah/BOS) funds allocated to needs

permitted under the applicable regulations, while unmet needs are supported through student fees, foundation funds, and other sources of funding. The foundation plays a role in providing financial support while also monitoring the school's facilities and infrastructure needs.

Implementation of Financial Management in Enhancing the Quality of Facilities and Infrastructure

Budget implementation is carried out in accordance with established plans and priority scales, taking into account fund availability and applicable regulations. The school utilizes School Operational Assistance (Bantuan Operasional Sekolah/BOS) funds, student fees, foundation support, and donations from other parties. Procurement using BOS funds is conducted through SIPLah, while procurement activities and budget utilization are coordinated among the facilities and infrastructure unit, treasurer, school principal, and foundation. The school also has the flexibility to make budget adjustments or reallocations to address urgent needs through an internal approval mechanism.

Financial administration is managed using the government's official application for BOS funds and Microsoft Excel for internal financial records. Acquired facilities are recorded in the inventory and maintained in accordance with the responsibilities of the respective parties. Budget utilization is also directed toward the development of technology-based learning through the provision of internet connectivity, Google TV, Smart Boards, projectors, computer laboratories, and other digital facilities considered supportive of effective and comfortable learning.

Supervision of Financial Management in Enhancing the Quality of Facilities and Infrastructure

Supervision is conducted through monitoring, reporting, and evaluation of budget utilization and the condition of educational facilities and infrastructure. The foundation and school principal oversee financial management from the planning stage through financial accountability. The treasurer submits periodic financial reports to the school principal and foundation. Supervision of facilities and infrastructure is carried out through inspections, maintenance, a facility borrowing system, and follow-up actions to address damage. Proper financial administration and documentation support monitoring and reporting processes. Evaluations are conducted periodically, including an end-of-year evaluation to assess the financial condition, the effectiveness of budget utilization, and the needs and follow-up measures for the development of educational facilities and infrastructure in the subsequent period.

Supporting and Inhibiting Factors in Financial Management in Enhancing the Quality of Facilities and Infrastructure

Financial management is supported by the foundation's commitment and support, the involvement of various stakeholders, diverse funding sources, effective communication and coordination, the implementation of priority scales, and the school's commitment to developing educational facilities. Meanwhile, inhibiting factors include budget constraints for large-scale needs, delays in the disbursement of BOS funds, sudden changes in needs, ongoing maintenance requirements, delays in student fee payments, limited human resources in financial administration, and the absence of an external audit. Limitations in the number and condition of certain facilities also require some resources to be shared on a rotational basis, while several facilities still require repairs and further development, particularly the science laboratory, computer laboratory, library, and other supporting facilities.

Overall, the findings indicate that financial management at SMA Plus Cendekia Cikeas has been implemented in a planned and participatory manner, with a focus on priority needs. The management of various funding sources through planning, implementation, and supervision contributes to the procurement, maintenance, and development of educational facilities and infrastructure. Despite budget constraints and various administrative and infrastructural challenges, the school strives to sustain the development of its facilities and infrastructure through priority setting, coordination among stakeholders, and support from the foundation.

5. CONCLUSION AND RECOMMENDATIONS

Based on the research findings, financial management at SMA Plus Cendekia Cikeas plays a role in supporting the improvement of the quality of educational facilities and infrastructure through structured planning, implementation, and supervision processes. Planning is carried out participatively based on needs identification and priority setting, taking into account the school's budgetary capacity. Financial implementation is supported by diversified funding sources, including School Operational Assistance (Bantuan Operasional Sekolah/BOS) funds, student fees, foundation support, and other sources. It is carried out through procurement, financial recording, and inventory procedures in accordance with applicable regulations. Supervision is conducted through periodic monitoring, reporting, and evaluation, although the supervisory system remains predominantly internal and is not yet supported by a formal external audit. These management practices contribute to the procurement, maintenance, and development of learning facilities, including technology-based

resources. However, improvements in the quality of educational facilities and infrastructure continue to face several challenges, including budget constraints for large-scale needs, delays in BOS fund disbursement, outstanding student fee payments, ongoing maintenance requirements, and limited human resources in financial administration. These findings indicate that the effectiveness of financial management in supporting educational facilities and infrastructure is determined not only by the amount of funding available but also by the school's capacity to establish priorities, optimize funding sources, and maintain ongoing coordination and supervision.

Based on these findings, the school and foundation are advised to expand alternative funding sources through partnerships with alumni, businesses, the community, and other potential partners. They should also consider implementing periodic financial audits to strengthen transparency and accountability. Furthermore, the school needs to enhance the competencies of personnel responsible for financial management and educational facilities and infrastructure through training, while optimizing digital-based administrative and inventory management systems. This study has certain limitations, as it was conducted at a single school using a qualitative approach; therefore, its findings are not intended to be generalized to all private schools. Future research could expand the scope by involving several schools and employing a comparative or mixed-methods approach to examine the effectiveness of financial management digitalization, the implementation of good school governance, and the relationship between financial management, educational facilities and infrastructure, and learning quality or student achievement.

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