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Financial Management Strategies to Increase the Quality of Reading Literacy

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A B S T R A C T

An elementary school is a learning environment that serves as a springboard for kids' development into Pancasila-like individuals. Because the only source of revenue is school operational aid, students have difficulty finding other sources of income. It is impossible to optimize the financing components to improve reading literacy. This occurs as a result of the fact that educational policies influence school financial policies. The dualism of rules, notably the Ministry of Home Affairs and the Ministry of Education and Culture, must also be considered when discussing financing. As a result, determining the efficacy of reading literacy development programs is difficult. Based on this description, a Financial Management Strategy for Improving the Quality of Reading Literacy is required. This research aims to show how strategic planning is employed, how the strategy is implemented, and what the results of the financial management strategy are. This study takes a qualitative approach and uses the case study method. The research found that the school, in collaboration with the parents' association, conducts strategic planning, and the committee is planning the optimization of the school library, which is managed by teachers and associations, as well as the activation of book maintenance, which is charged to the borrower. During the implementation of this technique, the parents' association takes turns as a library manager, manages the agreement's results on maintenance fees, and teachers merely assist with reading and writing activities, as well as school literacy competitions. As a result of this technique, pupils are more familiar with reading literacy exercises, and libraries that were previously unaccredited are now accredited.

A R T I C L E   I N F O

1. INTRODUCTION

Based on the results of the 2018 Program for International Student Assessment (PISA) study released by the Organization for Economic Co-operation and Development (OECD) shows that the ability of Indonesian students to read, achieved an average score of 371, with an average OECD score of 487 (Ministry of Education and Culture 2019). This is, of course, still below the OECD standard. The exciting finding is that Indonesia is in the low-performance quadrant with high equity. Of course, this requires strategic steps to improve standards for the better. The government carries out this strategic step, and schools are academic units. Steps must be taken to increase students' abilities, especially reading. Reading requires literacy habits that are carried out from an early age (López-Escribano et al., 2021; Fadillah & Istikomah, 2021).

Literacy from an early age, primarily since elementary school, must be appropriately implemented so students are accustomed to reading. Since establishing a school, the library has been the right place to train students to carry out literacy activities (Merga, 2022; Deja et al., 2021).

Elementary school is an educational institution that is the starting point for character towards the profile of Pancasila students. Such is the hope of the concept of independent learning issued by the Minister of Education and Culture. One of the improvements to the profile of Pancasila students is getting used to literacy. This literacy includes reading literacy and writing literacy. Reading and writing literacy in elementary schools requires various parties' complete guidance and support. One of these literacy activities utilizes existing facilities, namely the library. The library is the primary place for literacy activities (Georgiou et al., 2021; Pionke & Rutledge, 2021; Tabroni et al., 2022). Almost every school in Indonesia has built a library building, but it is not optimally managed due to funding constraints. Library financing is an obstacle to the use of libraries in elementary schools (Faulkner, 2021; Vaaler et al, 2021). Few libraries were built just standing buildings as a condition for school evaluation.

Currently, there are many articles discussing financial management, such as in the Proceedings of the Seminar on Economics and Business Education, stating that Educational financial management or also known as education financing, is several activities related to financial procurement, financial utilization to financial accountability in the hope of achieving educational goals effectively and efficient (Uno & Lamatenggo 2012). As well as in the Journal of Islam and Civilization stated that improving the quality of education will depend on the management used in an educational institution concerned. Such control will be effective and efficient if it is supported by professional Human Resources to operate the educational institution, a curriculum that is by the level of development and characteristics of students, the ability and commitment of reliable education personnel, adequate infrastructure to support teaching and learning activities, sufficient funds to pay staff according to their functions, as well as high community participation (Andiawati, 2017).

Education financing in primary schools currently depends on School Operational Assistance (BOS) funds. Schools in quality improvement only depend on School Operational Assistance (BOS) funds, whose nominal value is determined based on the location of the school area. So many programs must be carried out only depending on the funds that have been measured. Finally, library management is not carried out as expected by the government in providing special allocation funds for the manufacture of libraries. Based on the above, it is necessary to have a strategy in financial management to improve the quality

of reading literacy in elementary schools as a starting point for student character development.

The library, as a place for cultural development according to the Law of the Republic of Indonesia number 43 of 2007, is an institution that manages collections of sincere works, printed and professionally recorded works with a standard system to meet education needs, research, preservation, and information. The Education Unit has a library currently not being used by the community.

The library where students' reading literacy activities in the Education unit do not have optimal management (Afriatin & Danusiri, 2021; Hidayat & Basuki, 2018; Mansyur, 2021). Utilization of a library in schools, of course, requires funding. Like it or not, Educational teams that have libraries must budget for library improvements to spur students' reading literacy activities. Currently, the limited funding from the School Operational Assistance Fund (BOS) has not been able to finance all library management activities, especially during the COVID-19 pandemic. The budget is allocated more for activities to cover the health protocol needs of all school residents. In addition, the dualism of the rules for the School Operational Assistance (BOS) fund makes it difficult for schools to create details that must refer to the Permendikbud and Permendagri. Finance, or education financing, is essential in optimizing an activity (Herman et al., 2021; Surahman, & Rauf, 2021; Tereshchenko et al., 2022). So the school needs efforts to overcome these financial problems.

These financial or financing limitations require a solid strategy to achieve the quality of literacy. This finance is believed to improve the quality of reading literacy (Goyal & Kumar, 2021; Hasan et al., 2021). Thus, researchers need financial management research to improve the quality of reading literacy in elementary schools. This needs to be done to provide an overview of how financial management can improve reading literacy.

This study aims to explain how the financial management strategy improves the quality of reading literacy. The indicators that are the focus of this research include: planning financial management strategies to improve the quality of reading literacy, implementing financial management strategies to improve the quality of reading literacy, and the results of financial management strategies in improving the quality of reading literacy. Based on this, it will provide an overview of how successful financial management is in improving the quality of reading literacy. This will undoubtedly enhance the quality of education in these schools and Indonesian education in general.

2. METHODS

This study uses a qualitative approach. Based on a book stated that "Qualitative methods support observation and interviews" (Padget, 2016), so this research collects documents by direct observation of the Al Ulum library at State Elementary School of 3 Pamalayan, Cijeungjing District, Ciamis Regency and interviews with the Principal as a policy maker, educators as implementing librarians, parents as financial managers and students as the most significant users of the library.

While this type of research is descriptive research using the case study method, according to a book, "All case study research is automated including qualitative research" (Yin, 2018). Thus, this study reveals in detail the data that has been successfully collected based on observations or interviews. This study is used to describe everything related to financial management strategies in improving the quality of reading literacy in the Al Ulum Library of

State Elementary School 3 Pamalayan, Cijeungjing District, Ciamis Regency, West Java Province.

Table 1. Research Steps.

No	Type of Research	Data Sources	Method	
			Data presentation	**Analysis**
1.	Qualitative research	Planning	1. Observation 2. Interview	Research data analysis based on.
		Implementation	1. Observation 2. Interview	1. Data reduction 2. Data display 3. Conclusion
		Results	1. Observation 2. Interview	

3. RESULTS AND DISCUSSION
3.1 Planning

Al Ulum Library of State Elementary School 3 Pamalayan is located in Pende Hamlet, PAmalayan Village, Cijeungjing District, Ciamis Regency, West Java Province. It was established in 2014 on 8 x 7 m2 land. The vision of this library is to become a quality, intellectual and fun library. The mission to be achieved can be to make the heart of education in schools, provide good, polite, and friendly service, and make the library a fun place to learn. The motto of this library is that by reading a lot, you will have much knowledge, so it is hoped that you will become a quality, intelligent and personable leader of Indonesia in the future. The purpose of this library is to provide a forum for members to develop themselves both knowledge, and skills through reading activities and other activities, introduce the library to members, foster cohesiveness between school elements and parents of students to care for each other in developing children's reading interests, improve the quality of life from reading activities, make the library a fun learning house.

This library has been inaugurated since its inauguration. It has not been operating effectively based on the results of the evaluation of the work of the principal in 2019, especially the inappropriate use of the library. Schools only keep textbooks for use in classroom learning. This is because the library costs allocated to the School Operational Assistance (BOS) fund are limited to the purchase of main books only. In addition, teachers who work in shifts do not carry out their duties properly to wait for the library, as it happens because educators and education staff in elementary schools are limited to no special librarian, only classroom teachers who are busy daily doing their primary tasks as class teachers or field teachers. Starting from the results of the annual evaluation carried out between the school, committee, and parents. One of the crucial points of the evaluation results is that the use of the library is less effective. This happens because of financing or finance in library activities, so the school is trying to make the library run effectively as it should.

The school organizes library and entrepreneurship programs with parents. The program created by the school was audited by parents and committees based on available empirical data. This hearing resulted in a shared commitment between the school, parents,

community, and committee. All are committed to making changes in the effectiveness of the existing library so it can share its usefulness. This commitment is in terms of morals and material so that the library becomes active and alive. Morally given by all parties with full support and materially, all work hand in hand in financing library activities. The school will appreciate this form of collaboration and synergy. The parents' association will try its best to encourage school progress to increase students' ability at school.

Schools make changes to the principal's policy. The principal assigns the task of one of the teachers to be a librarian as well as the head of the library, whose job is to guide and direct students in library activities. In addition to allocating funds for main books, schools also allocate budgets for improving the quality of teachers in the library sector, namely librarian technical guidance, training, seminars, or webinars. The other thing the school does is collaborate with the regional library of Ciamis Regency. After the librarian is given the task through the Principal's Decree, other organizational structures are arranged, including the technical and reader service sections.

Figure 1. Al Ulum Library Organization Structure of State Elementary School 3 Pamalayan.

It should be noted that this organizational structure is a tangible form of collaboration between the school, committee, and parents. The members of the technical and reader services sections are committee representatives and parents. Before making the library effective, the library team must first process library raw materials, including giving a classification code by filling in the classification code number according to the book's contents. It provides school identification numbers, library stamps, and labelling books.

It gives the school stamp and identification number on the book page with its title, author, and publisher. Labeling is affixed to the cover of the book 3 cm from the bottom. At the same time, the library stamp is stamped on page 14 of each book. It was making a card pocket as a place to store borrowing cards and returning books and making a membership card as a sign that the person concerned is indeed a member of an Al Ulum library. In addition to book processing, the Al Ulum library team organizes the library so it is comfortable to use. Administrative preparations include (i) preparing a table for the visitor list on the library terrace, (ii) the desk for the administration of book lending, (iii) the administration desk for returning books, and compiling the main book as information material for browsing books.

Prepare a children's reading room and tidy up the position of the bookshelf so that children can reach it. In addition, there is a collection of student work in every corner of the library.

Figure 2. The position of the bookshelf in the Al Ulum library at State Elementary School of 3 Pamalayan.

The funding to plan this library activity comes from the School Operational Assistance (BOS) fund for the 2019 budget year in preparing equipment and starting materials. Parents, in this case, contribute energy to designing and planning Al Ulum library activities. Financing planning is formulated in the form of library plans and budgets so that they can use them to activate library activities. The management plan that has been prepared becomes a reference in implementing the program and measuring success based on the schedule.

3.2 Implementation

The Al Ulum Library has been effective since January 10, 2020. The beginning of this implementation was marked by the principal's symbolic handover of the library membership card to one of the parents and students. The performance of library activities is arranged in a library program. This program is prepared by the Joint librarian and is known by the Principal. This program has been created to become a reference in the implementation and library activities.

The first activity is the promotion of the program by making attractive posters. Posters are made in two forms, namely soft files and prints. The sign is a file that can be shared with all parents' association social media groups so that their whereabouts are known together. In addition to the soft file form, posters are printed in the form of banners displayed in the school area.

The second is member recruitment, which requires all students and educators to register as library members. In addition to school residents, the recruitment of members to the community is the parents' association itself so that parents can borrow books from the library.

The third is library activities. Book borrowing by members, competitions in literacy week, and student workshops. The reading, drawing, and literacy tree competitions are currently being held.

Fourth is the administrative management of the library. The administration is necessary because all data and activities, whether in place or not well organized, become a significant asset for the future.

The series of implementations of this program is the main attraction in the Al Ulum library. Since then, library activities have become significantly active. As well as the usefulness and meaning shared between the school and the community.

Library activities include reading services on the spot. The library building, which is not too big in service in this place, requires good circulation, so it is necessary to divide or schedule different visits for each class level. In connection with the teaching staff daily carrying out the main task of teaching, the daily activities are assigned to the student's parents or the class association. So that information retrieval activities and child services occur actively. The class association serves this activity according to the schedule in the following table.

Table 2. Al Ulum Library Visit Schedule SDN 3 Pamalayan.

No	Time	Class	Officer
1.	Monday, 08.00-12.00	1	Paguyuban Kelas 1
2.	Tuesday, 08.00-12.00	2	Paguyuban Kelas 2
3.	Wednesday, 08.00-12.00	3	Paguyuban Kelas 3
4.	Thursday, 08.00-12.00	4	Paguyuban Kelas 4
5.	Friday, 08.00-12.00	5	Paguyuban Kelas 5
6.	Saturday, 08.00-12.00	6	Paguyuban Kelas 6

Procedure for conducting library visits. (i) Before entering the library, visitors are required to fill in the visitor list book at the first table located outside. (ii) Choose a book that is liked or needs to be read on the spot or borrowed and brought to the house by reporting and making notes by the manager of the book borrowing section on duty. (iii) Return of books that are read in place are stored. Return according to the collection location and for members who bring books home, report them to the manager after they have been read according to the agreed grace period. (iv) Visitors will be served when choosing books and reading if needed. In addition, visitors can access the main book and the classification number attached to the bookshelf. Al Ulum library membership is marked by ownership of a membership card with the name and number of the member on it. The distribution of membership can be seen in the following table.

Table 3. Percentage of Member Distribution.

No	Member	Percentage
1.	Student	100%
2.	Teacher	100%
3.	Parent	50%

The system for borrowing or returning books is done by recording the name of the borrowing member, giving the date of return on the card listed on the back of the book cover, storing the book title card and the return date listed on the card on the back of the book cover and transferring it to the member's pocket, then recorded in the book. Parent. Returns are made by registering or matching borrowed books and returning the book's title card in the member's pocket to the inside cover pocket of the back of the book. Visitors who come to the library must conform to the manager/librarian about the books to be borrowed. In addition to reading and borrowing books, there is a literacy week activity.

Literacy week is a form of competition that arouse students' interest in reading. A workshop was held to appreciate literacy activists at the Al Ulum library. Information literacy activities consist of habituation, development, and learning. It is intended that what they get from the library can be measured in terms of improvement. Habituation of literacy and visiting the library to increase reading interest. The development aims to be able to understand reading and relate it to personal experiences of critical thinking and being able to communicate creatively. Learning seeks to develop the ability to understand texts and creatively cultivate communication skills. In addition, make wall magazines from children's creativity and literacy trees resulting from children reading for every level.

All the implementation of Al Ulum library activities is sourced from members managed by parents and committees. In carrying out library activities like the previous year, the school allocated leading books and companions and improved the librarians' quality. While other sources from members. Collected sources come through fundraising from library members. This fundraising comes from member registration, book maintenance funds, and funds from voluntary member participants.

This financial management is carried out purely by the parents and the committee, recording income into the daily income book and accumulated funds entered into the general cash book. Currently, finance uses a cash pattern because there is not much cash. The recording of receipts and expenditures that will be accessible to visitors is in the form of tickets and a list of expenses. The school only knows about financial management as a balance and transparency. The financial source obtained is from the initial funds to enter the library as a substitute for a card of Rp. 5,000.00, the book maintenance fund is Rp. 500.00, and if the agreement is violated, it will be subject to a fine of Rp. 1,000.00 for each book borrower brought to the house and the funds of other member participants. Until now, the funds collected have reached Rp. 1,233.000,00, this amount has not been deducted from the week of literacy activities and workshops in the form of purchasing tools and materials. The manager recaps all finances from various sources as funds for the continuity of the library in its implementation. Grade 6 students leave at the end of the school year, contributing by providing one title of reading book for the library collection.

3.3 Result

The development of the library's effectiveness has not always run smoothly because it turns out that the COVID-19 pandemic has hit the world, so all components are affected. However, this does not stop members from reading in various ways, so the number of borrowers each month has increased significantly, even though it was difficult to move at all during the lockdown, as shown in the table below.
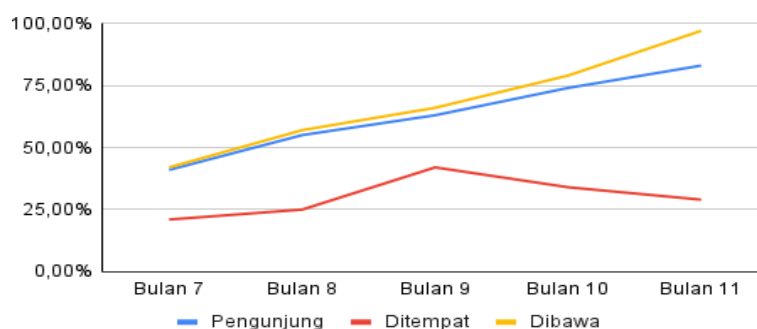

Figure 3. Al Ulum Library Visitor Data.

The data above shows a significant increase in visitors starting from the academic year until November 2021. In addition to visitors, the number of book borrowers increases in line with visitors every month. The reader's situation constantly changes depending on whether there is a limited online or face-to-face learning policy. The results of this recap show a change in students' literacy habits.

In addition to the results in the form of habituation, the addition of books has increased by approximately 3% since the effectiveness of the library was implemented. The total number of these books is in 2016. The final results based on the book catalog are as follows.

Table 4. Book type percentage.

No	Book Type	Percentage
1.	General	58%
2.	Encyclopedia	23%
3.	Non-fiction	10%
4.	Fiction	9%

The data above is the final result based on the master book data. There are 1169 available books, 463 encyclopedias, 201 non-fiction books, and 181 fiction books. In the future, we will try to add to the collection, so members are even more active in reading.

In addition, success can also be seen in the innovations that members do, such as drawing competitions based on the books they read. And the results of writing resumes for all the classes they presented into the literacy tree were getting more and more literate leaves they made. This literacy tree is stored in the library based on grade level for workshop activities to display their work publicly.

Figure 2. Students are actively working in the library.

Figure 3. Increased enthusiasm for reading in the Al Ulum library.

The resulting gains include; (i) Increasing human resources with competitions and collecting the work that has been made. Each class teacher requires this activity as project-based learning as an extracurricular value in literacy activities. The collected works are added to the library collection. The procedures taken include active members, mentoring while working, checking the work between books read and works, assessment by class teachers, and giving rewards to invited students and parents to be proud. (ii) Providing change to maximize the benefits felt by the community. (iii) There is a cooperation between the community, in this case, the parents and the school, then the literacy tree is made by the parents, and students fill the leaves on the literacy tree that the parents have made.

In addition, it generates a leader's commitment to change the mindset towards beneficial activities. A committed leader will be felt by subordinates and staff with togetherness in all activities. This togetherness is a form of progress in synergy between the school and the community or parents, which currently, very few schools do.

These results are a source of pride because innovation in sound financial management will foster students' interest in reading literacy. This achievement is capital in developing schools and supporting the government to realize 21st-century skills learning and towards the profile of Pancasila students, namely creative, global diversity, cooperation, and critical reasoning, where this habituation is shown in collaboration between educators as the school and parents because it cannot be denied students themselves will see and follow as a role model.

4. CONCLUSION

The development of an eco-creative hub in Pasuruan Regency can be done by optimizing the role of Islamic boarding schools. At the beginning of the development, three Islamic boarding schools were implemented that had businesses and product specialties based on SWOT analysis, namely the Sidogiri, Al-Yasini, and Al-Inayah. The products were developed with an environmentally friendly approach in production and packaging, using alums and students as human resources. It is expected to accelerate the development of the creative economy in Pasuruan Regency with the collaboration of the OPOP program developed by the local government. In addition, to develop an eco-creative hub, collaboration is carried out with various parties who are members of Pentahelix to have a broad impact not only in the economy but also in the social dimension.

Based on the results of this study, we can conclude that planning in financial management is based on a plan prepared based on the results of school evaluations. Library program activities refer to quality improvement. The cost plan is measured and adjusted based on the plan's details as standard. The financial source is the School Operational Assistance (BOS) fund, providing main books and improving librarians' quality. Other activities are sourced from members.

The implementation of financial management sourced from member funds is purely carried out by parents or class associations to finance activities that do not include School Operational Assistance (BOS) funds. Implementation of management is a form of collaboration between the community and the school.

The results of this financial management can be seen from the activities and activities of members as evidenced by the work of students in the form of drawings and students' literacy trees based on reading results. In addition, more and more visitors and when there are more visitors and student work proves that collaborative financial management to

activate library activities has worked well. Students are used to visiting based on a schedule without being directed again by the teacher.

The students' activities in reading made the administrators from the parents' association feel that its impact was getting more and more pronounced. Thanks to actions like this, students who initially were not fluent in reading became even more eloquent. This happens because lower- grade students are more interested in the pictures in the books they read, high curiosity makes the critical level also higher. This success cannot be compared with anything else in Educational activities.

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