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## Optimizing School Resource Management to Improve Educational Output at SDN 1 Godong

Zumrotun, Ngurah Ayu Nyoman Murniati\*, Supandi

Manajemen Pendidikan, Pascasarjana, Universitas Persatuan Guru Republik Indonesia Semarang, Semarang, 50125, Indonesia

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#### \* Corresponding author:

E-mail: [ngurahayunyoman@upgris.ac.id](mailto:ngurahayunyoman@upgris.ac.id)

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### ABSTRACT

The decline in character and learning quality scores on the Education Report Card poses a serious challenge for SDN 1 Godong, a pilot school. This study aims to analyze the optimization of effective, transparent, and accountable resource management (human, financial, and physical) as a strategic solution. Using a descriptive qualitative method with a case study design, data were collected through in-depth interviews, observations, and document reviews. Findings indicate governance anomalies; the availability of physical facilities and financial administrative compliance are not yet linear with instructional quality due to low investment in teacher pedagogical competence (below 10% of the budget). The study's conclusions confirm that optimization requires a radical budget refocusing from physical maintenance to strengthening classroom interactions. Strategic recommendations include debureaucratizing teacher workloads and revitalizing facility functions to reverse the negative trend in education quality.

## 1. Introduction

Quality education is the primary foundation for developing competitive human resources in the era of disruption. At the basic level, educational quality depends not only on the curriculum but also on the dynamics of effective, transparent, and accountable resource management. The synergy between human, financial, and physical pillars should theoretically enable the transformation of inputs into superior outputs, reflected in the Education Report Card.

According to the principles of Total Quality Management (TQM), schools ideally should be learning organizations that continuously innovate through the integration of technology. National standards mandate that asset management be fully

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dedicated to supporting the quality of learning, creating a conducive environment, and ensuring the psychological well-being of students and teachers.

Based on the Resource-Based View (RBV) theory, the competitive advantage of elementary schools depends heavily on management's ability to identify and leverage unique internal assets—both tangible assets such as physical and financial facilities, and intangible assets such as teacher pedagogical competence (Setiawan & Mutmainah, 2023). Ideally, effective, transparent, and accountable resource management would be directly proportional to the continuous improvement in the quality of educational output. However, the reality on the ground often shows a disconnect between resource availability and quality achievement. As the best and only A-accredited elementary school in Godong Village, SDN 1 Godong carries high expectations from the community in the Godong District area. Despite its generally excellent reputation, the 2025 Education Report data reveals contradictory challenges. While literacy (91.67%) and numeracy (70.83%) skills have increased compared to 2024, other fundamental indicators show a downward trend. The Character Score (A.3) decreased from 59.02 to 58.50, while the Learning Quality (D.1) dropped from 64.49 to 63.00.

This phenomenon suggests that the allocation of financial and physical resources may not be fully directed towards interactive and constructive teacher pedagogical competency development programs. This decline in learning quality occurred even as Instructional Leadership (63.08) and Teacher Reflection (67.89) scores actually increased. This indicates a "broken link" in management strategy; strong leadership has not been able to translate budgets and facilities into classroom practices that impact student character building.

Various studies in reputable literature support this research by positioning resource governance as a key variable determining a school's quality. Suhardan (2020) stated that academic supervision supported by transparent financial management can significantly improve teacher professional performance. In the context of the curriculum, Mulyasa et al. (2021) emphasized that the implementation of the Independent Curriculum and subsequent regulations require optimized human resource management to internalize character values. The decline in character scores at SDN 1 Godong strengthens Fullan's (2020) argument that quality change only occurs if leadership is able to integrate resources with in-depth learning strategies.

The effectiveness of financial management also plays a key role. Suryana (2023) emphasized that the efficiency of School Operational Funds (BOS) management should be measured by its impact on numeracy scores, while Syafaruddin (2022) suggested that financial accountability strengthens public trust, which is crucial for leading schools like SDN 1 Godong. Without transparency, stakeholder support for the development of physical facilities will weaken, even though, according to Aziz et al. (2022), optimizing physical assets such as libraries and laboratories is crucial for boosting literacy.

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On the other hand, human resources (HR) remain the most valuable asset within the RBV framework. The Resource-Based View (RBV) is a strategic management framework used to determine strategic resources that can provide a sustainable competitive advantage for an organization. This theory argues that internal assets are more important than external factors in determining organizational performance. Barney (2021) argues that organizations need to reconfigure their internal assets to remain relevant. In the context of elementary schools, Slamet et al. (2022) added that instructional leadership is an intangible asset that is key within the RBV framework to drive continuous quality improvement.

The effectiveness of the transformation at SDN 1 Godong relies heavily on management's skill in exploiting the unique characteristics of each internal modality. The essence of implementing this resource-based strategy lies in shifting the focus from simply procuring physical facilities to strengthening intellectual and managerial capacity. Hargreaves (2021) reinforces this by reminding us of the importance of teacher psychological well-being in maintaining the quality of classroom interactions. This is a key asset within the school quality improvement framework. If financial allocations ignore this aspect, pedagogical innovation will be hampered by bureaucracy, as highlighted by Bush (2020). Support for digital facilities must also align with competency; Wijaya (2023) states that teacher digital literacy is a key determinant of learning quality in the 4.0 era. Furthermore, Wahyudi (2023) emphasizes that learning reflection will only be effective if supported by adequate resources for time and collaborative space.

The success of high-performing schools in managing resources is also determined by participation. This is supported by research by Gurr (2019), which identified transparent teacher involvement in financial decision-making as a hallmark of excellent schools. This aligns with Lestari's (2022) findings regarding the positive correlation between budget transparency and parental loyalty. In an effort to improve learning quality, Prasojo et al. (2021) recommend the use of a management information system (MIS) to increase the effectiveness of asset utilization. Understanding internal assets is crucial before further identifying ways to improve school performance. Nurzaman (2021) emphasizes that character development requires teacher role models supported by a conducive school climate.

Based on the dynamics of the Education Report Card data and the literature synthesis above, this research is urgently needed. This study aims to analyze and describe in depth how effective, transparent, and accountable optimization of school resource management (Human, Financial, Physical) at SDN 1 Godong can be a strategic solution. By focusing resource allocation on strengthening teacher competency and the quality of classroom interactions, it is hoped that the school can reverse the downward trend in character scores and learning quality, while meeting the high expectations of the community as a model elementary education institution.

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## 2. Methodology

This research employed a qualitative approach with a descriptive approach. This method was chosen to understand the phenomenon of resource management optimization comprehensively and contextually. A case study design was used to specifically explore how SDN 1 Godong manages human, financial, and physical resources to address declining character scores and learning quality. The researcher acted as the key instrument. The researcher went directly to the field to conduct observations, in-depth interviews, and documentation to obtain data in a naturalistic setting regarding the dynamics of governance at the school. The study took place at SDN 1 Godong. This location was chosen purposively, given its status as a model institution facing strategic challenges in the form of declining character scores and learning quality amidst high community expectations.

Data sources were divided into primary data obtained through interviews with the Principal (as resource manager), six teachers (who implement classroom interactions), two members of the School Committee, and two parent representatives. Secondary data consisted of the School Activity Plan and Budget (RKAS) document, Education Report Card reports (related to character scores), facility and infrastructure profiles, and teacher competency development data. Data collection techniques through In-Depth Interviews, Participatory Observation, and Documentation Studies. Data were analyzed using the Miles and Huberman model, which includes Data Reduction, Data Presentation, and Conclusion Drawing. Data validity was tested through Technical Triangulation (Checking the consistency between interview results and facts seen during classroom observations) and Member Check (Discussing the findings again with the school to ensure the data described is in accordance with the reality at SDN 1 Godong).

## 3. Results and Discussion

### *Results*

Interviews on Human Resource Governance at SDN 1 Godong revealed that the principal consistently emphasized the need to reposition the role of teachers from mere instructors to character facilitators. A key strategy is to direct the budget toward In-House Training (IHT) focused on modern pedagogy. Interviews with both senior and junior teachers revealed that administrative burdens often hinder the quality of classroom interactions. They need collaborative spaces (such as internal Working Groups) to discuss solutions to the decline in student discipline and character. Meanwhile, the School Committee and parent representatives expect teachers to excel not only cognitively but also to be strong moral role models to reverse the downward trend in character scores.

Interviews with the Principal, Teachers, and the School Committee regarding Transparency and Accountability of Financial Resources demonstrate the need for a commitment to implementing an open management system for the use of BOS funds. Allocations will shift from non-essential routine maintenance to funding

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programs to improve instructional quality. Committee involvement is required in the preparation of the School Activity Plan and Budget (RKAS). They demand periodic, publicly accessible reporting to maintain community trust. Teachers hope for incentives or financial support for the procurement of creative learning media to make classroom interactions more engaging.

The exploration of physical resources supporting a conducive learning environment revealed that physical facilities such as libraries and reading corners in classrooms need to be optimized to support literacy and character development, rather than simply serving as decoration. Meanwhile, parents highlighted the importance of safe and comfortable facilities (such as sanitation and clean classrooms) as a foundation for children to learn peacefully. The School Committee also recommended revitalizing learning equipment using ICT. A summary and findings from the interviews can be seen in Table 1. Table 1 depicts a matrix of strategic findings from the interviews.

Table 1. Strategic Findings Matrix

Resource Aspect	Key Findings	Proposed Strategic Solutions
Human	The quality of teacher-student interactions is declining.	Reskilling teachers in character-based classroom management.
Financial	The need for stronger public trust.	Digitizing financial reports and transparency of quality allocation.
Physical	Facilities do not fully support pedagogy.	Redesigning classrooms into active learning environments.

Observations revealed the "Model School Paradox": Physically and administratively, SDN 1 Godong appeared well-prepared, but substantively (in terms of interaction quality and character internalization), there was a decline. Optimization strategies should focus on shifting energy and resources from the "outward appearance" of the school to the "heart of learning" in the classroom. A summary of the observation findings can be seen in Table 2. Table 2 illustrates the Gap Analysis matrix of the observation findings.

Table 2. Gap Analysis Matrix

Observation Elements	Current Condition	Expected Conditions
Classroom Interaction	Teacher Dominance	Student-centered.
Physical Facilities	Complete but static.	Dynamic and supportive of literacy/character.
Fund Management	Administratively transparent.	Transparent and focused on learning quality.

A document review was conducted to validate the data obtained from interviews and observations. This process examined policy documents, budgets, and quality achievement reports at SDN 1 Godong to determine the extent to which resource governance aligns with the pilot school's vision. Administratively, SDN 1 Godong is a compliant institution. However, these documents revealed an "Allocation

Misconnection": financial and physical resources have not been aggressively directed to support human resources (teachers). Optimizing governance must begin with changing the RKAS structure to favor activities that directly impact the quality of classroom interactions. A summary and findings of the literature review are presented in Table 3.

Table 3. Summary of Document Review Findings

Document Types	Significant Findings	Strategic Implications
Education Report	Decrease in character and learning scores.	The need for interventions in classroom teaching methods.
RKAS (Budget)	Dominance of physical spending over human resource quality.	The need to refocus the budget on teacher empowerment.
Training Certificate	Lack of modern pedagogical skills updates.	Intensive internal training programs are needed.
Committee Report	High support but lack of technical involvement.	Optimizing the role of committees in quality oversight.

### Discussion

Data analysis reveals a "physical-centric" phenomenon in resource allocation. The findings indicate a tendency for governance to place greater emphasis on physical aspects (buildings, school aesthetics, and infrastructure) than on developing instructional content. The School Budget (RKAS) document confirms that the budget for physical maintenance far outweighs investment in improving teachers' pedagogical capacity. While the school appears visually imposing and exemplary, the "spirit" of classroom learning has stagnated, leading to a decline in student character scores on the Education Report Card.

Human resource governance was found to have failed to address the micro level, specifically the quality of interactions between teachers and students in the classroom. This is due to weak "Pedagogical Leadership" and Interaction Quality. Observations indicate that teachers remain trapped in a one-way teaching pattern. This is due to a lack of resource support (financial and time) for training in active and differentiated learning methods. Although financial governance meets administrative transparency standards (e.g., accurate BOS reporting), quality-based public accountability has not yet been fully achieved. Parents and the Committee had high expectations for the "Model School" status, but they felt they were not sufficiently involved in strategic decisions related to curriculum and character. A synthesis of the findings is presented in Table 4 Synthesis of Findings and Strategic Solutions.

Table 4. Synthesis Matrix of Strategic Findings and Solutions

Dimension	Key Findings	Strategic Recommendations (Solutions)
Human	Decrease in cutting-edge pedagogical competency.	Work Reorientation: Reduce administrative burdens and increase the frequency of In-House Training (IHT).

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Financial	Funding allocation is not based on quality impact.	Budget Refocusing: Shift at least 20-30% of routine funds to programs to strengthen classroom interaction.
Physical	Facilities are adequate but not functional	Function Revitalization: Transform physical facilities into active character and literacy laboratories.

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Optimizing governance at SDN 1 Godong is not about finding new resources, but rather about having the courage to reallocate them. The decline in character scores and learning quality can be reversed (a positive trend) if the school consistently prioritizes "Classroom Interaction Quality" in all human, financial, and physical resource policies. Research reveals a "Quality Stagnation Amidst Physical Abundance." Although SDN 1 Godong has the physical facilities and stable financial support to serve as a model school, three key negative findings emerged. First, a misconnection in budget allocation (Financial to Human Resources). The budget tends to be "locked" in routine physical maintenance (facade maintenance) rather than investing in teacher re-skilling. This leaves teachers struggling to implement the Independent Curriculum, which demands high flexibility. Second, an erosion in the quality of classroom interactions. Observations show that teacher-student interactions are transactional (meaning completion of material) rather than transformational (building character). As a result, character scores on the Education Report Card decline because students lose inspirational figures in the learning process. Third, Pseudo-Transparency: Financial transparency is limited to fulfilling administrative obligations (BOS boards), but has not yet addressed substantive transparency (the extent to which public funds improve students' literacy and numeracy competencies).

This finding aligns with research by Pradana & Mulyono (2023) on the failure to convert facilities into quality. Pradana & Mulyono found that the availability of luxurious infrastructure in elementary schools often becomes a "passive asset" if not accompanied by a paradigm shift in teacher pedagogy. Research by Sari et al. (2024) revealed that in schools with high expectations (models), teachers often experience administrative burnout, which reduces the quality of classroom interactions by up to 35%. This aligns with teachers' complaints about the heavy administrative burden they bear. Regarding budget resources, Hidayat (2022) notes that budget transparency that is only one-way (information boards) without involving committees in quality evaluations can gradually erode public trust. This is evident in complaints from committees and parents regarding a lack of strategic involvement, indicating that school financial governance only addresses formal aspects, rather than participatory accountability.

Furthermore, research by Wicaksono & Utami (2025) emphasizes that declining character scores on Education Report Cards in leading schools are usually triggered by weak instructional leadership from the principal in monitoring classroom activities. This is related to the principal's leadership. The principal's continued dominance in physical managerial governance explains why the downward trend in character scores occurs even though the school appears to be running well administratively. Fahmi et al. (2026) state that optimization of educational resources will be evident in schools that successfully reverse the negative quality

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trend, schools that are able to radically budget for teacher soft skills development. The findings of a review of the RKAS document, which shows that human resource allocation is below 10%, is clear evidence that quality-priority management has not yet been implemented in these institutions.

Negative findings at SDN 1 Godong indicate a "Resource Management Disconnect." The study confirmed that the school's pilot status becomes a burden when the management of financial and physical resources is unable to stimulate the quality of its human resources. The strategic solution is to completely refocus on aspects that directly impact students' learning experiences in the classroom. Based on the negative findings regarding the disconnect between physical resources and instructional quality, the following is a program framework for the "Governance for Quality Intervention." This framework was developed as a strategic solution to reverse the downward trend in character scores and maximize SDN 1 Godong's status as a pilot school.

The "Quality-Based Governance Intervention" program framework. The "Quality-Based Governance Intervention" program framework is a strategic action plan designed to transform the way a school manages its assets—human, financial, and physical—so that they are all aligned with the single primary goal of improving the quality of student learning. In the context of your research at SDN 1 Godong, this program is not merely an administrative exercise, but rather a "system improvement" to address the finding that the school, despite having excellent facilities and adequate funding, is actually experiencing declining student character achievement. The framework's objectives include refocusing resource allocation (human, financial, and physical) from ceremonial/physical aspects to instructional aspects, improving the quality of teacher-student interactions in the classroom to restore character scores on the Education Report Card, and establishing a public accountability system that links budget use to student achievement.

The intervention framework has three main pillars: Pedagogical Reskilling (Human Resources), Priority-Based Budgeting (Financial Resources), and Physical-Instructional Synergy (Physical Resources). Outcome targets include short-term (increased student engagement in classroom interactions and more participatory budget transparency) and long-term (restoring the trend in character scores and learning quality in the following year's Education Report, as well as strengthening the image of SDN 1 Godong as a substantive model school).

Nugroho & Setiawan (2025) and Gunawan et al. (2026) emphasize that model school governance should not stop at mere administrative compliance. School-Based Management (SBM) must be revitalized into an outcome-based instrument, where every rupiah managed must contribute directly to student well-being and character building, not simply to fulfill the SPJ report. Traditional transparency (information boards) needs to be transformed into digital governance. The use of interactive digital platforms allows parents and committees to monitor the reallocation of quality budgets in real time, so that high community expectations can be met through valid and transparent data (Putri et al., 2024).

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Based on the findings of Lestari & Wijaya (2022), school physical assets (buildings and classrooms) should not be considered static entities. This synthesis emphasizes the importance of interventions in the layout and function of spaces to support quality interactions. At SDN 1 Godong, this meant transforming existing luxury facilities into inclusive learning spaces designed to reduce bullying and increase student collaboration (a character aspect). Further, to complement this framework, Santoso (2023) highlighted the human factor as the primary driver. This synthesis concluded that governance interventions will only be effective if supported by change management involving teachers as "Change Agents" through peer-mentoring practices. This addresses the constraints of administrative burden by creating an internal learning community focused on pedagogical innovation in the classroom.

#### 4. Conclusion

Based on data analysis and discussion, it can be concluded that SDN 1 Godong experiences an anomaly of a model school, where the abundance of physical resources and financial administrative compliance are not directly proportional to the quality of instruction. Negative findings indicate a misconnection in allocation; budget and managerial energy are still trapped in maintaining aesthetic physical appearance, while investment in teacher pedagogical development is below 10%. As a result, there is an erosion of the quality of classroom interactions that triggers a decline in character and literacy-numeracy scores on the Education Report Card. The existing governance only meets formal standards, has not touched the substance of transformational learning transformation. The solution action plan is to implement the "Quality-Based Governance Intervention" Program Framework. Where this framework strengthens the Refocusing of Quality Budgets, Debureaucratization of Teacher Roles, Revitalization of Physical Assets, and Impact-Based Accountability.

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