

Research Article

Evaluation of School Fund Management as a Post Conflict Education Recovery Strategy in Dili City, Timor Leste

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Abstract. This research is motivated by the importance of school fund management as a post-conflict education recovery strategy in Dili City, particularly at SMP Akadiru-hun, which faces challenges such as damaged facilities, limited teacher capacity, and weak financial governance. A literature review indicates that Post-Conflict Education Theory and Educational Financial Management Theory emphasize efficiency, priority, transparency, and accountability as the foundation for education system recovery. This study used a mixed methods approach, with quantitative data collected in the form of questionnaires from 20 respondents and qualitative data collected through in-depth interviews with four key informants. The descriptive statistical analysis showed an average score of 17.85 for the Education System Recovery and Strengthening Index. Efficiency and Priority of Fund Use was 17.45, and Transparency and Accountability of Fund Management was 18.75. Pearson correlation analysis showed a moderate positive relationship between Education System Recovery and Strengthening and Transparency and Accountability in Fund Management ($r = 0.360$). In contrast, the relationships between Education System Recovery and Strengthening and Efficiency and Priority of Fund Use ($r = -0.014$) and Efficiency and Priority of Fund Use and Transparency and Accountability in Fund Management ($r = 0.056$) were very weak and insignificant. Qualitative findings confirm that school fund management that follows government standard operating procedures contributes to post-conflict education recovery, although internal transparency still needs improvement. This study concludes that efficient, targeted, and accountable school fund management can be an effective strategy in post-conflict education recovery.

Keywords: Budget Efficiency; Education Management; Post-Conflict Education; School Fund Management; Transparency and Accountability.

1. Introduction

Education is a strategic pillar of national development, as it plays a central role in developing competent, competitive human resources that support socio-political stability (World Bank, 2011). In many post-conflict countries, education development is a strategic priority because education systems often suffer physical, social, and institutional damage due to prolonged conflict (Bush & Saltarelli, 2000). The management of education funds, including school funds, is a crucial instrument in restoring the quality of education, as these funds enable the rehabilitation of facilities, the provision of learning materials, teacher training, and the reintegration of conflict-affected students. At the national level, school fund allocation strategies must align with the goals of inclusive and sustainable education development, so that public funds can have an optimal impact on the recovery of post-conflict education systems (Levin, 2001; Mulkeen, 2005).

At the local level, Dili, the capital of Timor-Leste, faces challenges in the post-conflict recovery of education. The 1999 conflict had significant impacts, including damage to school infrastructure, disruption to teaching staff, and low student participation in formal education (Davies, 2004). The local government and international organizations have disbursed school funds to restore the education system, but various reports indicate that fund management has not been fully optimized. Some emerging issues include imbalanced funding allocation, lack of transparency in its use, and the absence of effective accountability mechanisms at the school level (Bush & Saltarelli, 2000). This situation creates an urgent need to evaluate school funding

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management as a strategy for education recovery, particularly in junior high schools, which serve as the foundation for primary and secondary education in the city.

The most obvious phenomenon in Dili is the gap between the need for and the utilization of school funds. For example, although substantial funds have been allocated for school rehabilitation, many facilities still do not meet minimum operational standards, teachers have not received adequate training, and some students still experience difficulties accessing education due to indirect costs or transportation constraints (Levin, 2001; Bush & Saltarelli, 2000). This gap indicates that funding allocation alone is insufficient; effective, efficient, and accountable management is a key factor in the success of post-conflict education recovery strategies. This gap also has implications for educational quality, teacher welfare, and student participation, raising questions about the effectiveness of local school funding management policies.

The theoretical basis of this research draws on two main theories: Post-Conflict Education Theory and Educational Financial Management Theory. Post-Conflict Education Theory emphasizes the importance of infrastructure rehabilitation, student and teacher reintegration, administrative capacity building, and education for peace as the foundation for educational recovery in conflict-affected areas (Bush & Saltarelli, 2000). Meanwhile, Educational Financial Management Theory emphasizes efficiency, transparency, accountability, priority-based allocation, and the sustainability of school funds to improve education quality (Levin, 2001). These two theories can be integrated into three key concepts: (1) recovery and strengthening of the education system, (2) efficiency and prioritization of fund use, and (3) transparency and accountability in fund management. The interrelationships between these concepts indicate that the success of post-conflict education recovery depends heavily on how school funds are allocated and managed to meet the needs of the damaged education system.

Although substantial literature exists on post-conflict education and school funding management, there is a gap in research on the local context in Dili. Bush and Saltarelli's (2000) study emphasized post-conflict education recovery generally at the national level. However, it did not examine how school funding is specifically managed at the municipal or junior high school level. Levin (2001) emphasized the importance of efficiency and accountability in education management. However, he focused more on education systems in developed countries and the education market, leaving the post-conflict context of Timor-Leste underrepresented. A recent study by Mulkeen (2005) emphasized teacher management and resource allocation in Africa. However, it did not address the integration of post-conflict education recovery and local-level school funding management. Thus, there is a gap in research examining the direct relationship between school funding management and post-conflict education recovery strategies in Dili, particularly in junior high schools.

Dili was chosen as the research location because it is the center of government and a city significantly impacted by the conflict, making it a representative location for understanding the dynamics of post-conflict education recovery in Timor-Leste. Akadiru-hun Junior High School was chosen as the research object because it is one of the junior high schools that receives school funding from the local government and international institutions. It also faces diverse issues related to fund utilization, teacher quality, and student access, thus illustrating the real gap phenomenon. This study aims to provide an in-depth analysis of school fund management as a strategy for educational recovery and to offer recommendations to improve the fund management system at the local level.

Based on the description above, the research problem is formulated in the following major question: How can school fund management at Akadiru-hun Junior High School in Dili City be an effective strategy for post-conflict educational recovery? This question guides the research to analyze the relationship between fund allocation, efficiency of use, transparency, accountability, and strengthening of the education system in a post-conflict context.

2. Literature Review

Educational Financial Management Theory

The Educational Financial Management Theory proposed by Levin (2001) emphasizes the importance of efficient, transparent, and results-oriented management of education funds to improve the quality of the education system. Levin (2001) explains that the allocation of education funds must consider the principles of efficiency, equitable access, and accountability so that available funds can support the achievement of educational goals. This theory emphasizes that inappropriate or poorly monitored use of funds can reduce the effectiveness

of education programs, particularly in the education market or when the education system requires public intervention.

In the context of post-conflict schools, sound financial management enables infrastructure rehabilitation, the provision of learning materials, teacher training, and student reintegration programs, helping the education system recover effectively (Levin, 2001). This theory also emphasizes the interrelationship between efficient use of funds, transparency, and accountability, which form the foundation for sustainable management of educational resources. Thus, Educational Financial Management serves as an important framework for analyzing how school funds can be used as a post-conflict education recovery strategy.

Literature shows that good financial management improves the quality of educational services, reduces the risk of waste, and strengthens public trust in educational institutions. The transformation of school financial management through digitalization, for example, shows that an integrated financial system can increase transparency and accountability in the use of education budgets (Rusmiyati et al., 2025). Other studies emphasize the importance of planning, monitoring, and evaluation as core components of educational financial management to achieve financial efficiency and effectiveness (Wulaningsih & Asriati, 2025). Furthermore, implementing a fund management strategy grounded in accountability principles significantly affects the quality of education in elementary schools (Kurniati & Hanif, 2024). Efficiency in financial management is also considered a determinant of successful educational performance and the achievement in system goals (Mulya, 2025).

Post-Conflict Education Recovery Theory

Post-Conflict Education Recovery Theory emphasizes the strategic role of education in the recovery of conflict-affected communities, including rebuilding facilities, education systems, and human capacity (Bush & Saltarelli, 2000). Bush and Saltarelli (2000) stated that post-conflict education should not only focus on academic aspects, but also support social reconciliation, student and teacher reintegration, and the formation of a culture of peace. This theory emphasizes four essential elements: infrastructure rehabilitation, student and teacher reintegration, strengthening the education system's capacity, and education for peace.

In the context of school funding management, this theory suggests that appropriate funding allocation can support comprehensive education recovery, from facility repairs to the implementation of inclusive learning programs (Bush & Saltarelli, 2000). The link between school funding and education recovery becomes clear when every aspect of education damaged by conflict is financially supported through efficient allocation, appropriate prioritization, and transparent oversight. This theory is relevant for understanding how school funding management strategies can strengthen the education system in post-conflict Dili.

Conceptual constructions in post-conflict education include studies on how education helps countries emerge from the cycle of conflict by building inclusive systems that are responsive to the psychosocial needs of learners and divided communities. For example, basic education has been found crucial to the transition to early recovery because it helps restore social structures that have been shaken, reduces the risk of further instability, and strengthens a sense of normalcy within communities (Barakat et al., 2013). The concept of post-conflict education also emphasizes the importance of coordination among global actors, such as UNESCO and the Network for Education in Emergencies (INEE), to ensure continuity of learning in crisis contexts (INEE, 2025). Furthermore, education plays a strategic role in sustainable development programs, shaping generations capable of preventing future violence (Ariyanto, 2017).

Concept Development

Education System Recovery and Strengthening

Education system recovery and strengthening encompasses infrastructure rehabilitation, student and teacher reintegration, and strengthening school administrative capacity (Bush & Saltarelli, 2000). This concept aims to rebuild conflict-affected education systems to provide quality, sustainable educational services. Education system recovery encompasses not only physical aspects, such as repairing buildings and facilities, but also social and administrative aspects, including teacher training, improving school managerial capacity, and developing curricula that support social reconciliation.

Education system recovery also involves the integration of psychosocial programs for trauma-affected students and teachers, which are crucial for creating a safe and effective learning environment. Furthermore, coordination between the government, international agencies, and local communities is key to planning and implementing responsive and sustainable education recovery strategies (INEE, 2025). Strengthening the education system

also includes establishing internal monitoring and evaluation mechanisms to ensure the recovery process remains on track and adapts to post-conflict societal dynamics. Other literature notes that successful educational recovery can impact long-term social stability and development, as education plays a role in promoting tolerance and reducing the risk of recurrent conflict (Ariyanto, 2017).

This concept is closely related to the efficiency and prioritization of funding, as educational recovery requires the appropriate allocation of funds to meet urgent needs, along with transparency and accountability to ensure their responsible use (Levin, 2001). In other words, strengthening the education system depends on effective and efficient fund management and transparent oversight, enabling schools to function optimally in a post-conflict context.

Efficiency and Prioritization of Funding

Efficiency and prioritization of fund use emphasize the optimal allocation of resources to achieve maximum educational outcomes (Levin, 2001). In the context of post-conflict schools, efficiency means that all funds allocated for infrastructure rehabilitation, teacher training, provision of teaching materials, and student reintegration programs are used as needed and are not wasted. Prioritization of fund use includes determining which aspects of education are most urgently needed to restore first to ensure the recovery process is effective. In the literature on educational financial management, efficiency and prioritization are interrelated strategies to ensure that every allocation of funds significantly contributes to improving the quality of education. For example, budget planning based on the actual needs of educational institutions can help minimize waste and ensure funds are used for programs with the greatest impact (Wulaningsih & Asriati, 2025). Furthermore, efficiency is considered a principle of good governance, which emphasizes the systematic and responsible use of budgets (Rusmiyati et al., 2025).

The literature also highlights the importance of stakeholder involvement in determining funding priorities so that budget allocations reflect the actual needs of educational institutions. This involves schools, school committees, and parents, ensuring transparency and shared participation to strengthen accountability for the use of funds. Priority is typically given to programs that improve teaching and learning, maintain school facilities, and develop teachers' professional capacity. Efficiency strategies also include implementing a strict budget-monitoring system and conducting regular evaluations to assess the effectiveness of education spending. Numerous studies have shown that effective, priority-based financial management significantly impacts the achievement of overall educational goals and improves the performance of schools as public service entities (Mulya, 2025; Nama et al., 2025).

This concept is relevant to the recovery of the education system, as appropriate funding allocation supports rehabilitation programs and school capacity building. Furthermore, this concept is linked to transparency and accountability; clear funding allocation and appropriate prioritization can be achieved only if the fund management system is monitored transparently and accountably (Bush & Saltarelli, 2000). Therefore, efficient and prioritized use of funding is crucial to ensuring effective and sustainable education recovery.

Transparency and Accountability in Fund Management

Transparency and accountability in school fund management emphasize openness and accountability at every stage (Levin, 2001). Transparency means clearly disclosing information about the allocation, use, and realization of funds to all stakeholders, including teachers, parents, and local governments. Accountability ensures that all funds are used responsibly in accordance with educational regulations and objectives, thereby reducing the risk of misuse or waste. This concept is closely related to the efficiency and prioritization of fund use, as appropriate allocation can only be achieved if the management process is monitored transparently and accountably.

Furthermore, transparency and accountability support the recovery of the education system by ensuring that funds channeled for school rehabilitation, teacher training, or student reintegration are used for their intended purposes (Bush & Saltarelli, 2000). Community involvement in monitoring school financial transparency has also been shown to strengthen institutional accountability in implementing education programs. The practical implications of implementing transparency and accountability include strengthening stakeholders' understanding of how funds are used and improving the quality and sustainability of educational outcomes (Rusmiyati et al., 2025). Thus, this concept provides a foundation for school fund management to contribute to the recovery of post-conflict education significantly.

3. Research Methods

This study employed a mixed methods approach, combining quantitative and qualitative techniques to gain a comprehensive understanding of school fund management as a post-conflict education recovery strategy (Creswell & Plano Clark, 2011). In the quantitative approach, data were collected through a Likert-style questionnaire distributed to 20 respondents, including teachers and staff at Akadiru-hun Junior High School. Quantitative data were analyzed using descriptive statistics to describe respondents' perceptions and correlation analysis to determine relationships among variables within the school fund management concept (Education System Recovery and Strengthening, Efficiency and Prioritization of Fund Use, and Transparency and Accountability).

The qualitative approach was used to deepen understanding of the phenomena emerging from the quantitative data. The techniques used included semi-structured interviews with the principal, treasurer, vice principal for curriculum, administrative staff, and teachers. Qualitative data were analyzed using triangulation and thematic methods to verify and link the information to quantitative findings (Patton, 2015).

The research focused on Akadiru-hun Junior High School in Dili City, a representative post-conflict school that is recovering its education system. This mixed approach allowed researchers to understand both numerical patterns and social context, ensuring valid, reliable, and informative results.

4. Research Results and Discussion

Quantitative Research Results

Based on the descriptive statistics table, it can be interpreted that the number of respondents (N) for each variable, namely Education System Recovery and Strengthening, Efficiency and Prioritization of Fund Use, and Transparency and Accountability in Fund Management, was 20 each. This indicates that the analyzed data are consistent and contain no missing values, as indicated by the Valid N (listwise) value of 20.

Table 1. Descriptive statistics.

	N	Minimum	Maximum	Red	Std. Deviation
PPSP	20	14,00	21,00	17,8500	1,84320
EPPD	20	10,00	20,00	17,4500	3,33206
TAPD	20	16,00	20,00	18,7500	1,20852
Valid N (listwise)	20				

The education system recovery and strengthening variable has a minimum value of 14.00 and a maximum of 21.00, with an average value (mean) of 17.85. The standard deviation of 1.84 indicates that the distribution of education system recovery and strengthening data is relatively homogeneous and does not deviate significantly from the mean. This indicates that most respondents have scores for education system recovery and strengthening close to the average.

The Efficiency and Priority of Fund Use variable has a wider range, from 10.00 to 20.00, with a mean of 17.45. The standard deviation of 3.33 for the Efficiency and Priority of Fund Use is the largest among the variables, indicating a high degree of variation in the data among respondents. This indicates significant differences in the Efficiency and Priority of Fund Use scores among respondents.

Meanwhile, the Transparency and Accountability in Fund Use variable has a minimum value of 16.00 and a maximum of 20.00, with a mean of 18.75. The standard deviation of 1.21 indicates that the Transparency and Accountability in Fund Use data is the most stable and homogeneous. Thus, it can be concluded that, in general, respondents' Transparency and Accountability in Fund Use scores tend to be high and relatively uniform compared with the education system recovery and strengthening, and the Efficiency and Priority of Fund Use.

Further analysis was conducted using e-Person correlation statistics to examine the relationship between the variables. The following is a table of correlation statistics:

Table 2. Correlations.

		PPSP	EPPD	TAPD
PPSP	Pearson Correlation	1	-,014	,360
	Sig. (2-tailed)		,953	,119
	N	20	20	20
EPPD	Pearson Correlation	-,014	1	,056
	Sig. (2-tailed)	,953		,816
	N	20	20	20
TAPD	Pearson Correlation	,360	,056	1
	Sig. (2-tailed)	,119	,816	
	N	20	20	20

The correlation table shows the relationships between the research variables: PPSP (Education System Recovery and Strengthening), EPPD (Efficiency and Priority of Fund Use), and TAPD (Transparency and Accountability in Fund Management), with a sample size of $N = 20$. The analysis used Pearson Correlation and a 2-tailed significance level. The correlation between Education System Recovery and Strengthening and Efficiency and Priority of Fund Use was -0.014 , with a Sig. of 0.953 . This value indicates a very weak negative relationship that is not statistically significant ($p > 0.05$). This means that, numerically, the recovery and strengthening of the education system do not show a significant association with the efficiency and priority of fund use in this sample.

The relationship between Education System Recovery and Strengthening and Transparency and Accountability in Fund Management was 0.360 , with a Sig. of 0.119 , indicating a moderate positive correlation, but not significant at the 0.05 level. This means that although there is a tendency for educational recovery to increase with transparency and accountability in fund management, the effect is not yet statistically significant.

The correlation between Efficiency and Priority of Fund Use, and Transparency and Accountability in Fund Management, is 0.056 , with Sig. 0.816 , indicating a very weak and insignificant positive relationship. In terms of numerical measures, the efficiency and priority of fund use do not correlate significantly with transparency and accountability in fund management.

Overall, the three variables show low to very low correlations, and none of the relationships are statistically significant in the sample of 20 respondents. This indicates that, numerically, changes in one variable cannot be directly predicted from changes in the other. In the context of this data analysis, Education System Recovery and Strengthening, Efficiency and Priority of Fund Use, and Transparency and Accountability in Fund Management appear relatively independent. Therefore, further analysis may require a larger sample size or other methods, such as multivariate regression, to examine more complex relationships.

Qualitative Research Results

According to interviews with four informants at Akadiru-hun Junior High School in Dili City, post-conflict school fund management played a significant role in the recovery of the education system. Overall, all informants emphasized that School Operational Assistance (BOS) funds were the primary source for improving educational facilities and infrastructure, both for physical construction and for meeting teaching and learning needs.

Principal Mateus Pinto Tilman emphasized, "The school utilizes BOS funds distributed by the government to carry out repairs in accordance with standard operating procedures" (Informant 1), while Treasurer Mario da Costa dos Santos added that large-scale physical construction continues to be supported by the Ministry of Education. In contrast, school funds are used for routine maintenance and repairs. This demonstrates that fund management is structured with clear priorities, but coordination with the central government is still required for large-scale projects.

Regarding teacher and staff capacity, all informants stated that training and guidance from the government and international organizations are key measures. Roberto Jeronimo Cristovao stated, "The school always sends teachers to training" (Informant 3). In contrast, teacher Sequeta Moniz da S. Bete emphasized government- and NGO-facilitated training to improve staff competency in the post-conflict period. This demonstrates that funding management focuses not only on facilities but also on improving the quality of human resources, a crucial strategy in educational recovery.

Regarding student reintegration, interviews revealed that the school applies the principle of equality for all students, regardless of their conflict background. Mateus Pinto Tilman stated, "Student reintegration is proceeding normally; the school grants them the same rights as other students" (Informant 1), and Roberto Jeronimo Cristovao added that tolerance among students is high enough that the reintegration process has not encountered any problems.

Barriers. Teacher Sequeta Moniz emphasized that the use of Portuguese is mandatory to ensure equality in learning and avoid discrimination based on mother tongue.

Efficiency and prioritization of fund use were other significant findings. All interviewees stated that funds were allocated in accordance with government standard operating procedures (SOPs) and the schools' actual needs. Mateus Pinto Tilman explained that school supervisors from the Dili Provincial Education Office monitor the use of funds to ensure they are used appropriately. Treasurer Mario da Costa dos Santos emphasized evaluation and the school's annual report (LPJ) as mechanisms for assessing optimal use of funds. However, several interviewees noted limited transparency, as teachers and parents are rarely directly involved in overseeing how funds are used.

Transparency and accountability remain challenges. Although LPJs are prepared routinely, access to reports is often limited, and the principal and external supervisors primarily carry out internal oversight. Mateus Pinto Tilman emphasized this: "LPJs are prepared by the school, but they are limited and not fully accessible to teachers" (Informant 1). The lack of parental involvement was also noted, despite the school's efforts to prevent misuse of funds through early planning and internal oversight.

Overall, the findings indicate that school fund management at Akadiru-hun Junior High School in Dili City supports post-conflict education recovery through facility improvements, teacher capacity building, student reintegration, and efficient use of funds. Despite limited transparency and community participation, a structured fund management strategy remains a crucial pillar in the recovery of the education system in post-conflict areas, with concrete examples from interviewees highlighting coordination, evaluation, and the prioritization of fund use.

Discussion

Education System Recovery and Strengthening (PPSP)

The results of the Pearson correlation analysis indicate a relationship between Education System Recovery and Strengthening and Transparency and Accountability in Fund Management, with $r = 0.360$, $p = 0.119$, indicating a moderate positive correlation but not statistically significant. This correlation indicates that although the numerical relationship between education system recovery and transparency and accountability is weak, there is evidence that improving recovery can enhance transparency practices in school fund management.

Interview data support this finding. According to Mateus Pinto Tilman (65 years old, Principal), the school utilized BOS funds to repair physical facilities and learning resources in accordance with government standard operating procedures. This aligns with Sequeta Moniz da S. Bete (55 years old, Teacher), who emphasized the use of assistance from government and international organizations to meet educational needs despite limited funds. Roberto Cristovao (44 years old, former Principal) added that coordination with the central Ministry of Education was carried out specifically for large-scale physical construction projects. Mario da Costa dos Santos (40 years old, Treasurer) emphasized that the school's own funds were used to restore facilities, while the ministry handled major construction projects.

Triangulation analysis indicates that the recovery of the education system involves not only physical repairs but also administrative and human resource capacity. Interviewees emphasized post-conflict teacher training as a strategy to improve education quality and ensure successful student reintegration (Mateus Pinto Tilman, 2023; Mario da Costa, 2023). Although the statistical correlation between "Recovery and Strengthening of the Education System" and "Transparency and Accountability in Fund Management" was not significant, interview data indicate that school recovery was effectively achieved through structured fund management, which supported teacher capacity and the reintegration of conflict-affected students.

Thus, the recovery and strengthening of the post-conflict education system at Akadiru-hun Junior High School in Dili City can be seen as a multidimensional implementation strategy that combines physical improvements, administrative improvements, and human resource capacity building. The low numerical correlation does not diminish the importance of the

interview findings, which demonstrate concrete on-the-ground implementation, emphasizing that education system recovery requires a strategy based on sound financial management.

Efficiency and Prioritization of Fund Use (EPPD)

The results of the Pearson correlation analysis indicate that Efficiency and Priority of Fund Use show very low correlations with Education System Recovery and Strengthening ($r = -0.014$, $p = 0.953$) and with Transparency and Accountability in Fund Management ($r = 0.056$, $p = 0.816$). This figure indicates that, statistically, the relationships between efficiency and priority of fund use and the recovery, transparency, and accountability of the education system are not significant. However, these figures need to be understood in the context of on-the-ground implementation, as interview data demonstrate efficient and strategic fund management practices, despite the low quantitative correlation.

In the interview, Mateus Pinto Tilman (65 years old, Principal) stated that BOS funds are allocated according to government SOPs, and the school adjusts priority programs based on the amount of available funds. Regular monitoring by supervisors from the Dili Provincial Education Office also ensures the program runs according to plan. This indicates the presence of internal mechanisms to minimize waste and maximize the effectiveness of funds.

Sequeta Moniz da. S Bete (55, Teacher) added that the school prioritizes programs based on urgent needs, such as facility repairs and the procurement of learning materials, although oversight is more external. Roberto Cristovao (44, former Principal) explained that evaluations of facility and infrastructure needs are conducted to ensure funds are used for programs that directly impact educational quality. Mario da Costa dos Santos (40, School Treasurer) emphasized the need for early planning and the preparation of a financial performance report (LPJ) to assess the optimal use of funds.

Triangulation of statistical data and interviews showed that although the numerical relationships between the efficiency and prioritization of fund use and the recovery and strengthening of the education system, and between transparency and accountability in fund management, were insignificant, the school has, in practice, implemented concrete efficiency and prioritization strategies. For example, the school identifies urgent programs, develops a fund allocation plan, and conducts internal monitoring and accountability reports (LPJ). This aligns with the principles of educational financial management, which emphasize efficient, targeted use of funds that directly impact educational quality (Wildavsky, 2017; Odden & Picus, 2014).

Thus, these findings confirm that the efficiency and prioritization of fund use are not simply a matter of numbers, but rather a management strategy based on the school's actual needs. Although statistical correlations were low, interviews revealed that Akadiru-hun Junior High School systematically allocated funds to the most urgent programs, maximizing benefits for students affected by the post-conflict situation and ensuring the sustainability of educational recovery. This reinforces the understanding that quantitative analysis must be combined with qualitative data to capture the complexity of the post-conflict educational context (Patton, 2015).

Transparency and Accountability in Fund Management (TAPD)

The results of the Pearson correlation analysis indicate that transparency and accountability in fund management are moderately correlated with education system recovery and strengthening ($r = 0.360$, $p = 0.119$), and very weakly correlated with the efficiency and prioritization of fund use ($r = 0.056$, $p = 0.816$). Although the correlation is not statistically significant, these data indicate a positive trend between transparency and accountability and the recovery of the education system. This provides an initial evidence that transparency practices can support the effectiveness of education recovery, although the numerical relationship is weak.

In an interview, Mateus Pinto Tilman (65 years old, Principal) stated that the principal and external supervision conduct internal supervision, which the school supervisor handles. At the same time, the school prepares accountability reports (LPJ), but they are not fully accessible to teachers. This indicates limitations in internal transparency practices, where information is disseminated only sparingly. Sequeta Moniz da. S Bete (55, Teacher) added that although fund allocations are announced in meetings, the final decision remains with the principal, and parents or the school community are not involved in oversight. This highlights the gap between formal fund management mechanisms and school community participation.

Roberto Jeronimo Cristovao (44, Former Principal) emphasized that the Accountability Report (LPJ) is prepared confidentially per fund usage period, and internal and external oversight remains the responsibility of the principal and school supervisor. Mario da Costa

dos Santos (40, Treasurer) added that oversight is conducted in accordance with the school's fund-use plan, but access to reports by teachers and the community remains limited.

Data triangulation indicates that although the numerical correlation between Transparency and Accountability in Fund Management is low, interviews confirm that transparency and accountability remain crucial elements in maintaining trust and sustainability in fund management. Schools use a combination of internal and external oversight, as well as the LPJ, to ensure accountability, although access to information is not yet fully transparent. This finding is in line with the educational financial management literature, which emphasizes the importance of transparency in the use of public funds to increase stakeholder trust and the effectiveness of educational programs (Odden & Picus, 2014; UNESCO, 2017).

Furthermore, these findings highlight the need for a participatory approach to school fund management. Despite formal school performance reports (LPJ) and oversight, the involvement of teachers, parents, and the school community remains minimal. This is despite the Post-Conflict Education Recovery study showing that multi-stakeholder involvement increases accountability and accelerates post-conflict education recovery (Burde et al., 2015).

Therefore, transparency and accountability in fund management at Akadiru-hun Junior High School, despite their low statistical correlation, are practically important strategies for maintaining sustainability and stakeholder trust in post-conflict education recovery. Improved information disclosure mechanisms are needed to ensure that all parties, including teachers and parents, can access LPJ transparently—reintegration of Education System Recovery.

Funding Efficiency and Transparency

Pearson correlation analysis revealed an interesting numerical relationship: PPSP (Education System Recovery and Strengthening) showed a moderate positive correlation with Transparency and Accountability in Fund Management (Transparency and Accountability), with $r = 0.360$ ($p = 0.119$). In contrast, the correlation between Education System Recovery and Strengthening and Funding Efficiency and Prioritization (Fund Usage Efficiency and Priority) was very low, with a negative $r = -0.014$ ($p = 0.953$). The correlation between Funding Efficiency and Priority, and between Transparency and Accountability in Fund Management, was also low, $r = 0.056$ ($p = 0.816$). Although some correlations were not statistically significant, these numerical data indicate that the integration between education recovery and transparency tends to be stronger than the relationship with funding efficiency, suggesting that administrative aspects and accountability play a strategic role in post-conflict education recovery.

Interview results corroborate these findings. Mateus Pinto Tilman (65 years old, Principal) emphasized that facility recovery planning and program priorities were carried out in accordance with government standard operating procedures (SOPs), monitored through internal and external oversight, and documented in the school's financial report (LPJ) despite limited access. This demonstrates the integration of physical recovery, funding prioritization, and administrative accountability.

Sequeta Moniz da. S Bete (55, Teacher) added that the school prioritizes programs based on urgent needs and, despite limited funds, supervision by the school supervisor ensures that the use of funds remains controlled. Roberto Jeronimo Cristovao (44, Former Principal) emphasized that facility and infrastructure procurement was prioritized based on the school's actual conditions, and that the post-conflict student reintegration process proceeded smoothly due to high tolerance and support from the administrative system. This demonstrates the integration between educational recovery and the effectiveness of fund allocation. Mario da Costa dos Santos (40, Treasurer) added that each school program is planned based on the capacity of the School Operational Assistance (BOS) funds, evaluated through the School Performance Report (LPJ), and continuously monitored, strengthening the integration between financial efficiency, transparency, and educational recovery.

Triangulation between numerical data and interviews indicates that although the correlation between financial efficiency (Efficiency and Priority of Fund Use) and educational recovery (Education System Recovery and Strengthening) is low, structured fund management practices, appropriate program prioritization, and accountability mechanisms support the post-conflict education recovery strategy. In other words, the effectiveness of a strategy depends not only on the amount of funding or the efficiency of each item, but also on how transparency and accountability are implemented to ensure the program impacts educational recovery.

This finding aligns with the Post-Conflict Education Recovery Theory literature, which emphasizes that successful educational recovery depends on integrating various components of educational management: physical facilities, teacher capacity, and resource management systems (Burde et al., 2015; Smith & Vaux, 2003). From an educational financial management perspective, this finding confirms the importance of coordination among budget planning, internal and external monitoring, and LPJ documentation for accountability (Odden & Picus, 2014; UNESCO, 2017).

In practice, integrating these three aspects enabled SMP Akadiru-hun to optimize post-conflict educational recovery despite limited resources. However, limited access to LPJ information and school community involvement remain obstacles that need to be addressed to increase transparency and stakeholder participation.

5. Conclusion

The results of this study indicate that school fund management at Akadiru-hun Junior High School can serve as an effective strategy for post-conflict educational recovery. This is evident in the school's various efforts to restore educational facilities, improve teacher capacity, and reintegrate conflict-affected students into the teaching and learning process. Quantitative data show a positive correlation between the use of school funding and educational recovery, particularly when clear monitoring mechanisms and program priorities accompany funding. Although fund efficiency did not significantly impact educational quality ($r = -0.014$; $p = 0.953$), transparency in fund use did have a positive effect ($r = 0.360$; $p = 0.119$), indicating the importance of openness and accountability in ensuring that priority programs meet student needs.

Interviews with key informants support these findings. The school principal, Mateus Pinto Tilman, explained that the school uses BOS funds in accordance with government standard operating procedures (SOP) to improve facilities, provide teacher training, and strengthen administration. However, the system is not yet digital—teacher Sequeta Moniz da S Bete added that funds were allocated based on the school's immediate needs and that, although parental oversight was limited, provincial supervisors regularly conducted inspections. Former Principal Roberto Jeronimo Cristovao emphasized the importance of accountability reports (LPJ) to monitor fund use and prevent waste, while School Treasurer Mario da Costa dos Santos emphasized monitoring each priority program to ensure optimal use of funds.

Triangulation analysis between statistical data and interviews revealed four main thematic findings. First, the recovery and strengthening of the education system, in which the school repaired physical facilities, built teacher capacity through training, and reintegrated students through an egalitarian approach and educational programs that promote tolerance. Second, the efficiency and prioritization of fund use, in which funds were allocated according to standard operating procedures (SOPs), with a focus on immediate needs, although the direct impact on education quality is difficult to quantify. Third, transparency and accountability in fund management, as reflected in school meetings and the LPJ, although access to information for teachers and the community remains limited. Fourth, integrating these three aspects forms an effective education recovery strategy, although limitations in community participation and digital administration systems remain obstacles to overcome.

Theoretically, these findings align with Post-Conflict Education Recovery Theory, which emphasizes the importance of integrating educational facilities, teacher capacity, and management systems to rebuild stable and inclusive education. From an educational financial management perspective, this study emphasizes the need for clear budget planning, internal and external oversight, and structured accountability reporting to ensure that fund allocations have a tangible impact on educational quality (Burde et al., 2015; Odden & Picus, 2014; Smith & Vaux, 2003; UNESCO, 2017).

Limitations of this study include limited access to the LPJ for teachers and the community, minimal parental participation in fund oversight, and a sample size of a single school, which requires caution when generalizing the findings. Recommendations for further research include expanding the study to other schools in post-conflict areas, increasing community participation in fund oversight, and developing a digital-based administration system to enhance transparency and accountability. Furthermore, further research could explore the direct impact of fund management on student learning outcomes to strengthen empirical evidence for educational recovery strategies.

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