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FINANCIAL ADEQUACY AND LOW PERFORMING SCHOOLS: EVIDENCE FROM MALAYSIA *

This study aims to identify the adequacy of financial allocation for low performing schools in Selangor. High performing schools in Malaysia are often provided additional funding, while low performing schools are given just the basic allocation based on the number of students. Most children in low performing schools are from lower socioeconomic status, thus, parent-teacher associations are not able to provide additional support for these schools. Questionnaires were distributed to 18 public primary schools that are underachieving. The author's results emphasize that all children regardless social class should be given equality in the opportunity to obtain good quality education.

Keywords: primary school; Malaysia; financial adequacy.

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АДЕКВАТНІСТЬ ФІНАНСУВАННЯ ШКІЛ З НИЗЬКОЮ УСПІШНІСТЮ: ЗА ДАНИМИ МАЛАЙЗІЇ

У статті зроблено спробу оцінити адекватність фінансування шкіл з низькою успішністю на прикладі провінції Селангор, Малайзія. Школи з високою успішністю в Малайзії часто отримують додаткове фінансування, в той час як з низькою – тільки базове фінансування згідно з кількістю учнів. У таких школах зазвичай навчаються діти з родин з низьким соціально-економічним статусом, відтак, батьківські комітети не можуть собі дозволити самостійне дофінансування. Проаналізовано результати опитування, проведеного у 18 початкових школах з низькою успішністю. Результати дослідження лише доводять, що діти з усіх соціальних верств повинні мати рівний доступ до якісної освіти.

Ключові слова: початкова школа; Малайзія; адекватність фінансування.

Табл. 10. Літ. 23.

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АДЕКВАТНОСТЬ ФИНАНСИРОВАНИЯ ШКОЛ С НИЗКОЙ УСПЕВАЕМОСТЬЮ: ПО ДАННЫМ МАЛАЙЗИИ

В статье сделана попытка оценить адекватность финансирования школ с низкой успеваемостью на примере провинции Селангор, Малайзия. Школы с хорошей успеваемостью в Малайзии часто получают дополнительное финансирование, в то время как с низкой – только базовое финансирование по количеству учеников. В то же время в таких школах обычно учатся дети из семей с низким социально-экономическим статусом, т.е. родительские комитеты в таких школах не могут позволить себе самостоятельное дофинансирование. Проанализированы результаты опроса, проведённого в 18 начальных школах с низкой успеваемостью. Результаты исследования лишь доказывают, что дети из всех социальных слоёв должны иметь равный доступ к качественному образованию.

Ключевые слова: начальная школа; Малайзия; адекватность финансирования.

Introduction. Education plays an important role in economic development of any country. Malaysian government has initiated the action plan to ensure that 100 high performing schools are produced in 2012 and the number has been increasing since it has launched. In 2013, additional 24 schools, 14 primary and 10 secondary ones have been recognized as high performing. This addition made the number of

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high performing schools in the country increased to 115. From these schools, 15 primary schools are located in Selangor (MOE, 2010). High performing schools are defined as schools that have etos, character, their own identity and are outperforming in all the aspects of education (MOE, 2010). HPS are entitled to receive special allocation of MR700,000 in the first year, RM500,000 in the second year and MR300,000 in the third. Though there are guidelines on this ways the allocation can be spent, Ministry of Education still provides the autonomy to these schools regarding which programs and activities can increase the excellence of a school. Number of HPS and the amount of allocation for these schools are increasing over the years. However, low performing schools are provided regular allocation based only on the number of students enrolled. The given allocations are Per Capita Grant (PCG) for academic subjects and PCG for non-academic ones. Low performing schools are those schools in the Band 4 to 7, ranking between 5074 to 7617 in the school ranking. The measurement is based on the scores in SKPM which is 70% from the performance in UPSR exam and 30% is based on school's self-assessment (PEMANDU, 2010).

Low performing schools encounter problems with funding inadequacy (Marzuki, 2005a). The same goes to other recurring expenditures. Expenditures are not adequate to cover electricity bills, telephone bills, school supplies and teaching materials. This happens because the costs of supplies have increased recently. However, the rates given by the government is fixed and no adjustments have been made on the rates for more than 10 years (Marzuki, 2005a; Ramaloo, 2000).

This study aims to identify adequacy in financial allocation for low performing schools in Selangor. All children regardless social class should be given equality of opportunity to obtain good quality education. Additionally, this study analyses the problems encountered by low performing primary schools in Selangor regarding financial management.

Education Production Function is known as an input-output analysis or cost-quality studies. It examines the relationship between different inputs that are used in the education process and the result of that process (Lockheed and Hanushek, 1987). B. Cadwell and J.M. Spinks (1992) contend that financial resources are one of the most important resources in getting the quality of teaching and learning in education. This statement is supported by (Anderson et al., 2001) which stated that financial resources refer to money used to acquire other resources such as costs of human resources, physical resources and time spent. Meanwhile, the cost of physical resources include the cost of getting buildings, their maintenance, materials, equipment, books and teaching materials. In addition the cost of services on other programs such as training and staff development goes.

Management of school finance. Management of school finances can be defined as a continuous process starting from the process of estimating the number of students' enrolment, financial planning, allocating funds received, recorded revenues and expenses and further implementation of the activities planned in accordance with guidelines and financial procedures (Abdul Hamid and Ismail, 2005). Headmaster is fully responsible for planning, managing, controlling and ensuring effectiveness and efficiency of financial management (Lope Pihie, 2000). Teachers also are responsible for ensuring there are no irregularities in administration and financial management at the school level. Therefore, bookkeeping knowledge is necessary for principals to

make effective financial planning (Lope Pihie, 2001). School has three main sources of financial provision in the form of PCG, public donations, or SUWA fund (Sources of Public Funds) and the provision of assistance dormitory (if applicable) (MOE, 2012). Generally, schools are funded using PCG based on the number of students enrolled. There are different types of PCG, such as those given for subjects (core, compulsory, and electives), those for non-subjects (library and counseling), and those for schools management (Marzuki, 2005b). Additionally, schools may receive additional funding as public donations.

Methodology. The sample consists of the senior management in the selected schools. This consists of the principal, assistant principal for academics, students' affairs and co-curriculum. Questionnaires were distributed in 18 public primary schools that are underachieving and are categorized as Band 4, 5 and 6 in 9 districts of Selangor. The questionnaire is divided into 7 main sections such as students background, school background, school finances, adequacy of financial provisions, knowledge and skills of the senior management team in financial management of the school, problem and challenges in financial management.

A pilot study was carried out to test the reliability of the questionnaire (Creswell, 2003). In this pilot study, the researchers chose two low performing schools in the Klang district. To measure the internal consistency of a construct, the Cronbach alpha is often used (Cronbach, 1941). In terms of adequacy of financial allocations granted to schools, alpha value is 0.819 (for 28 items) and in terms of the problems encountered in financial management of the school, the Cronbach alpha is 0.810 (for 11 items).

Data is analysed using descriptive statistics such as frequency, percentage and mean score. The score for each point is shown in Table 1.

Table 1. Scores in the Likert scale used, author's

Scale	Score
Strongly agree (SA)	5
Agree (A)	4
Less disagree (LD)	3
Disagree (D)	2
Strongly disagree (SD)	1

Findings and discussions.

Descriptive analysis. From the 360 questionnaires that were distributed to 18 low performing schools in Selangor, about 266 questionnaires were returned (73.89%) whereas 94 questionnaires were not returned (26.11%). Thus, the sample in this study is 266 respondents. 40.2% the respondents were male and 59.8% were female. From 266 respondents, about 16.9% were over 50 years old, 20.7% were between 46 to 50 years old, 20.7% were 46 to 50 years old, 59% – 36 to 45 years old, and 3.4% were younger than 35. About 30.5% of the respondents had a degree and 69.5% are teachers without a degree. About 53% of the respondents had working experience of less than 1 year, while 25.2% have more than 9 years of working experience. The rest are between 1 to 9 years.

Experience in management of school finance. Most of the respondents (about 61.7%) do not have experience in school finances management. Only 14.7% respon-

dents indicated they have more than 9 years experience in management of school finances. Usually, the lack of experience in financial management will be compensated with attending courses. However, less than two thirds of the respondents (74.8%) have not attended any courses related to management of school finances. About 22.6% have attended 1–2 courses related to school finances. Most of these trainings are conducted by the Aminuddin Baki Institution, Financial Division of Ministry of Education, Human Resource Division Ministry of Education, State Education Department, District Education Office, Audit Division etc.

Table 2. Participation in school finance courses, author's

Training session	Frequency	%
Never	199	74.8
1–3 times	60	22.6
4–6 times	3	1.1
More than 6 times	4	1.5
Total	266	100.0

Demographics of the school. The results show that 66.7% of the schools participating in this study were located in rural areas. 72.2% of these schools were in Band 4, 27.8% were in Band 5. Thus, these schools are low performing ones. One of the factors that affect the ranking of the school is students' academic achievement. Table 3 shows the performance of the sample schools for the UPSR exam.

Table 3. Performance UPSR 2013, author's

Performance percentage	Number of schools	%
0–25	2	11.1
26–50	16	88.9
51–75	0	0
76–100	0	0
Total	18	100

For Malaysian public schools, financial allocations to schools are based on the number of students. Smaller schools often encounter inadequacy of school funding. Table 4 shows that most primary schools involved in this study had less than 1000 students.

Table 4. Number of students, author's

Number of students	Number of schools	%
Less than 200 students	6	33.3
200–499 students	6	33.3
500–999 students	3	16.7
1000–1999 students	3	16.7
2000–2999 students	0	0
More than 3000 students	0	0
Total	18	100

Average family socioeconomic status of the students. Most students are from the families that have the average monthly income of RM1500 and below.

Table 5. Average income of the students' families, author's

Average income	Number of schools	%
Less than RM1000	5	27.8
RM1000–RM1500	12	66.7
RM1500–RM2000	1	5.5
More than RM3000	0	0
Total	18	100

Number of teachers. The number of staff including teachers and administrative staff also has implications for school budgets. The larger is the number of teachers and support staff, the more financial allocations are channelled to schools in the form of salaries and emoluments of such an allowance, travel claims, bonuses etc. This situation also involves financial management on travel claims, salaries and allowances, bonuses, overtime etc. About 66.7% (12 schools) have fewer than 50 teachers and the remaining 6 schools (33.3%) have 50 to 99 teachers in each. Support staff is needed to manage school finance effectively and efficiently. According to Table 6, only 5 schools in the sample have a chief clerk, while 18 schools have an administrative assistant to assist in financial management. This is because 5 schools are under the category of school based financial management system, these schools are given financial autonomy in disbursement of funding.

Table 6. The number of support staff that helps financial management by position, author's

Position	Number of schools
Chief clerk	5
Assistant accountant	0
Clerk	18

Adequacy of funding.

Adequacy of the allowance PCG received. Table 7 shows the findings related to the adequacy of PCG received for core subjects, additional subjects, compulsory subjects and foreign languages. In summary, nearly half of the respondents did not agree with the provisions of PCG received.

The findings show that 93.6% of the respondents did not agree that the provisions are adequate for Bahasa Melayu (M = 2.78), English (97.7%, M = 2.73), Mathematics (91.7%, M = 2.78), Science (98.1%, M = 2.43), Islamic Education (90.2%, M = 2.87), Local Studies (95.5%, M = 2.71), Civic and Citizenship (82.0%, M = 2.89), Physical Education (99.2%, M = 2.61), Health Education (92.8%, M = 2.76), Visual Arts (95.1%, M = 2.74) and Music Education (95.5%, M = 2.75). For two subjects – Moral Education (16.6% with the mean of 3:01) and Arabic Communication (22.5% with the mean of 3.05) they agreed that allocation received are sufficient.

Adequacy of PCG for non-subjects. Per capita grant for non-subjects focuses on allocation for utilities, school library and school resources, equipment and maintenance. Table 8 analyses the adequacy of allocation for non-subject items.

The results show that all 266 respondents disagree with the most of these provisions.

Table 7. Frequency, percentage and mean for the adequacy of the allowance PCG received for core subjects, author's

No	The adequacy of the allowance PCG received Contents	Frequency (Percentage)					Mean (M)
		SD	D	LD	A	SA	
1	PCG CORE SUBJECTS						
	(a) Malay	9 (3.4)	58 (21.8)	182 (68.4)	17 (6.4)		(2.78)
	(b) English	7 (2.6)	64 (24.1)	189 (71.0)	6 (2.3)		(2.73)
	(c) Mathematics	14 (5.3)	53 (19.9)	177 (66.5)	22 (8.3)		(2.78)
	(d) Science	29 (10.9)	98 (36.8)	134 (50.4)	5 (1.9)		(2.43)
	(e) Islamic Studies	8 (3.0)	45 (16.9)	187 (70.3)	26 (9.8)		(2.87)
	(f) Moral	7 (2.6)	28 (10.5)	187 (70.3)	44 (16.6)		(3.01)
	(g) Local Research	17 (6.4)	55 (20.7)	182 (68.4)	12 (4.5)		(2.71)
2	PCG ADDITIONAL SUBJECTS						
	(a) Civics & Citizenship	13 (4.9)	51 (19.2)	154 (57.9)	48 (18.0)		(2.89)
3	PCG COMPULSARY SUBJECTS						
	(a) Physical Education	21 (7.9)	63 (23.7)	180 (67.7)	2 (0.8)		(2.61)
	(b) Health Education	16 (6.0)	52 (19.5)	179 (67.3)	19 (7.2)		(2.76)
	(c) Living Skills	17 (6.4)	70 (26.3)	162 (60.9)	17 (6.4)		(2.67)
	(d) Visual Arts	12 (4.5)	59 (22.2)	182 (68.4)	13 (4.9)		(2.74)
	(e) Music Education	12 (4.5)	55 (20.7)	187 (70.3)	12 (4.5)		(2.75)
4	PCG THIRD LANGUAGES						
	(a) Arabic Communication	5 (1.9)	38 (14.3)	163 (61.3)	60 (22.5)		(3.05)

Mean (M) > 3.00 indicates the respondents agreed. The mean value (M) < 3.00 indicates the respondents disagreed.

The adequacy of the allowance received for infrastructure. Table 9 shows the frequency, percentage and min adequacy of the allowance received for school facilities and infrastructure available in the schools.

The findings show that all of the items have M > 3.00. This means all 266 respondents agreed that allocations received for school facilities maintenance and infrastructure is inadequate. The highest mean value is for item 7, that is not enough provision for curriculum and extra-curricular activities with M = 4.40. This shows that 95.5% of the respondents agreed that the allocation received by the school for these activities is not enough. In addition, about 61.7% of the respondents (M = 3.62) agreed on inadequate financing of classrooms, teaching aids (83.8%, M = 4.00) and

reference books (70.7%, $M = 3.84$). Also 69.6% of the respondents ($M = 3.79$) agreed that inadequate provisions are received for school cleanliness. Further, computers, ICT (94.0%, $M = 4.30$) and technical equipment (66.9%, $M = 3.85$) are also inadequately financed. Overall, all the respondents agreed that allowance for school management and school infrastructure are very much inadequate.

Table 8. Frequency, percentage and mean for the adequacy of PCG for non-subjects, author's

The adequacy of the allowance PCG received		Frequency (Percentage)					Mean (M)
No	Contents	STS	TS	KS	S	SS	
1	School Library	7 (2.6)	45 (16.9)	161 (60.5)	51 (19.2)	2 (0.7)	(2.98)
2	Guidance & Counseling	9 (3.4)	41 (15.4)	163 (61.3)	51 (19.2)	2 (0.7)	(2.98)
3	LPBT / LPK						
	(a) electricity bill	5 (1.9)	41 (15.4)	171 (64.3)	49 (18.4)		(2.99)
	(b) water utility bill	5 (1.9)	41 (15.4)	171 (64.3)	49 (18.4)		(2.99)
	(c) telephone bill	5 (1.9)	41 (15.4)	171 (64.3)	49 (18.4)		(2.99)
	(d) Internet bill	5 (1.9)	51 (19.2)	180 (67.7)	30 (11.2)		(2.88)
	(e) students' transport	5 (1.9)	41 (15.4)	175 (65.8)	45 (16.9)		(2.98)
	(f) stationery	5 (1.9)	45 (16.9)	176 (66.2)	40 (15.0)		(2.94)
	(g) equipment	8 (3.0)	55 (20.7)	159 (59.8)	44 (16.5)		(2.90)
	(h) maintenance	9 (3.4)	50 (18.8)	170 (63.9)	37 (13.9)		(2.88)

Mean (M) > 3.00 indicates the respondents agreed. The mean value (M) < 3.00 indicates the respondents disagreed.

Results of the survey. What are the challenges faced by low-performing schools in Selangor in terms of financial management?

The analysis shows that the most important problem primary schools in Selangor are facing is financial assistance given based on students, rather than actual needs of schools with the percentage of the respondents who agree is 93.6% ($M = 4.13$). This is followed by inadequate government allocation (87.4%, $M = 4.06$), granting of state aid is based on the performance or ranking (80.9%, $M = 3.94$).

The mean score for the items in this section is 3:53 and the findings thus show that in general, the respondents agreed on the problems encountered in financial management of schools.

Discussions and recommendations. There are many studies on financial management of high performance schools in Malaysia. However, studies involving low-performing schools are extremely fewer.

Table 9. Allowance received for school facilities and infrastructure, author's

The adequacy of provisions for care school facilities and infrastructure		Frequency (Percentage)					Mean (M)
No	Contents	SD	D	LD	A	SA	
1	Classrooms	3 (1.1)	21 (7.9)	78 (29.3)	137 (51.5)	27 (10.2)	(3.62)
2	Teaching aids		6 (2.3)	31 (11.7)	186 (69.9)	43 (16.2)	(4.00)
3	Reference books		8 (3.0)	62 (23.3)	160 (60.2)	36 (13.5)	(3.84)
4	Staff, support staff and cleanliness	1 (0.4)	3 (1.1)	77 (28.9)	54 (57.9)	31 (11.7)	(3.79)
5	Computers and other ICT equipment		1 (0.4)	15 (5.6)	154 (57.9)	96 (36.1)	(4.30)
6	Technical equipment		8 (3.0)	80 (30.1)	123 (46.2)	55 (20.7)	(3.85)
7	Provision for curriculum and extra-curricular activities			12 (4.5)	135 (50.8)	119 (44.7)	(4.40)

Mean (M) > 3.00 indicates the respondents agreed. The mean value (M) < 3.00 indicates the respondents disagreed.

Table 10. Frequency, percentage and mean for the problems in financial management of low-performing schools, author's

Problems in financial management of low-performing schools		Frequency (Percentage)					Min (M)
No.	Contents	STS	TS	KS	S	SS	
1	Inadequate government allocation	1 (0.4)	4 (1.5)	19 (7.1)	195 (73.3)	47 (17.7)	(4.06)
2	Total grant assistance is the same given by the government each year		15 (5.6)	52 (19.5)	178 (66.9)	21 (7.9)	(3.77)
3	Special fees or PTA are the same every year		16 (6.0)	48 (18.0)	186 (69.9)	16 (6.0)	(3.76)
4	Granting state aid is based on the number of students, rather than on the actual needs of the school		4 (1.5)	13 (4.9)	198 (74.4)	51 (19.2)	(4.13)
5	Granting of state aid is based on school performance or position	3 (1.1)	19 (7.1)	29 (10.9)	156 (58.6)	59 (22.2)	(3.94)
6	The principal lacks knowledge and skills in financial management of the school	28 (10.5)	36 (13.5)	146 (54.9)	54 (20.3)	2 (0.8)	(2.87)
7	Administrators lack knowledge and skills in financial management of the school	19 (7.1)	57 (21.4)	136 (51.1)	53 (19.9)	1 (0.4)	(2.85)
8	Committee Chairman lacks knowledge and skills in financial management of the school	12 (4.5)	29 (10.9)	131 (49.2)	89 (33.5)	5 (1.9)	(3.17)
9	Support staff with knowledge and skills in financial management	5 (1.9)	38 (14.3)	175 (65.8)	47 (17.7)	1 (0.4)	(3.00)
10	Excess money from government allocations should be returned at the end of the year	11 (4.1)	36 (13.5)	70 (26.3)	129 (48.5)	20 (7.5)	(3.42)
11	Payment problems on spending bills.	2 (0.8)	8 (3.0)	55 (20.7)	173 (65.0)	28 (10.5)	(3.82)

Mean (M) > 3.00 indicates the respondents agreed. The mean value (M) < 3.00 indicates the respondents disagreed.

Adequacy of funds allocated to low-performing schools. Effectiveness of education management can be seen through proper allocation of educational resources. According to (Odden and Archibald, 2000), the goal of education reform is to increase student achievement, improving curriculum contents and achieving the goals of national education policy. These three goals can be achieved when adequate funding is provided to ensure effectiveness. However, this study shows that nearly half of the respondents agree that PCG received for subjects, PCG for managing school facilities and infrastructure are inadequate.

The findings also show that the respondents disagree with the statement that provisions for core subjects, supplement and compulsory foreign languages are sufficient. For example, the results demonstrate that science subjects got the lowest mean value of 2.43, thus indicating the respondents disagree with the provision. Science subjects require more adequate funding because most of learning and teaching activities take place in laboratories and this requires appropriate tools for improving students understanding of science subjects. Therefore, adequate facilities and equipment are essential to ensure adequate practical training, effective teaching and learning process (Asimiran, 2003).

Similar findings are also observed for living skills and physical education, which also got lower mean values of 2.67 and 2.61. R. Roszana (2005) stated that in order to meet the needs in the process of teaching and learning, an institution must provide adequate equipment so that students can learn without any obstacles in the learning process. School authorities should not underestimate the resources allocated to Physical Education. P. Krome and E. Smith (2006) also state that schools in remote and rural areas face constraints in terms of amenities. There are also situations when schools do not even have a field.

Problems encountered in low performing financial management in Selangor. The findings show that 93.6% of the respondents agree that financial assistance given to schools is based on the number of students and is not based on the needs ($M = 4.13$). Moreover, other problems encountered by schools are inadequacy of government allocation, school aids given based on ranking, same amount of money allocated every year, fees for PTA being also the same amount every year.

The findings show that the respondents agree that the major problem the schools encountered is inadequacy of funding. This is consistent with the background of the school where 18 low performing primary schools that participated in this study, 12 schools have less than 499 pupils. We believe that when aid is based on the number of students, primary schools with fewer students will receive provisions less than other schools, with larger number of students. This will directly affect financial management of schools. Inadequate allocations cannot cover operating expenditures which are rising every year.

The findings also reveal that most schools in rural areas are faced with inadequacy of funding. These schools mostly have fewer students. Since allocation is based on the number of students, these schools end up getting less and less funds. Additionally, the allocations given to these schools have not changed for a long period. Rising costs and prices need to be accounted. In addition, PCG allocation has not changed for last 10 years. In addition, when provisions of PCG subjects are grouped by subjects, some subjects such as science get a lot of PCG and other subjects get less provisions.

The findings indicate some schools face inadequate Suwa (contribution of public money). According to other surveys, in some schools most of fees collection such as exam papers fees, library fees, sport fees etc. are not enough to cover expenses in question (Ramaloo, 2000). In another case, a middle school principal had to use Life Skills allocation to purchase paper to print tests (Hassan, 2004). In addition, most of the principals use the proceeds from the lease of cafeteria or a bookstore to cover additional expenses on internal examinations, library, sports etc. (Lian, 2005; Mahmood, 2007).

The problem also faced by the primary underachieving schools is that they are given financial aid based on performance or ranking position. The findings are in line with the investigation of school backgrounds of 13 schools in Band 4 and 5. The researcher believes that granting financial aid based on performance or position is problematic because low-performing schools are not receiving additional provisions as high performance schools. Thus, low performing schools do not have adequate provisions for academic improvement. This in turn will affect academic achievement of their students. This statement is substantiated by the findings of school backgrounds that showed all 18 primary schools involved in this study did not perform well in external examinations.

Conclusions. Financial allocations need to be increased so that it is consistent with the rising prices for goods and services. Allocation of expenses did not increase but the utility usage has increased a lot. The rates for electricity, water, and telephone have also increased. Thus, financial allocation has to commensurate with the increasing price index for consumer goods. PCG allocation for each subject needs to be considered with the needs of each subject rather than be just based on the old formula.

The findings indicate that financial allocation should be based on the needs of a particular school. For schools that have fewer students, the provision received is no more than 30 per cent of the total allocation for PCG subjects and non-subjects (MOE, 2012). This clearly shows low-performing schools with fewer students receive less than schools with a greater number of students.

Low performing schools should be given the same autonomy as high performing schools. These schools also should be given freedom to carry forward the current year surplus money to the next year (Guidelines for the Implementation of Autonomous High Performance Schools (SBT), MOE, 2010). This would allow teachers and administrators as well as principals plan appropriate activities for the beginning of a school year without having to wait long to receive provision.

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