

EDUCATIONAL FINANCIAL MANAGEMENT IN PROVIDING SCHOOL NEEDS

MANAJEMEN KEUANGAN PENDIDIKAN DALAM MEMENUHI KEBUTUHAN SEKOLAH

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Abstrak: Tujuan penelitian untuk menjelaskan dan mendeskripsikan manajemen keuangan pendidikan untuk memenuhi kebutuhan sekolah Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru. Penelitian menggunakan metode kualitatif melalui pendekatan studi kasus. Teknik pengumpulan data: wawancara kepada kepala sekolah, guru dan tenaga administrasi. teknik pengolahan data: reduksi, penyajian data dan penyimpulan. Teknik keabsahan data dengan kredibilitas dan konfirmabilitas. Hasil penelitian: (1) perencanaan keuangan dengan membuat rencana kerja anggaran sekolah di awal tahun akademik. (2) pengorganisasian keuangan dengan mengelompokkan penggunaan dana untuk memenuhi standar proses, pengelolaan serta pendidik dan kependidikan. (3) penggunaan dana untuk alat tulis kantor, media pembelajaran, kebersihan sekolah, honor guru dan kependidikan, dan lain sebagainya. (4) pengontrolan keuangan dengan mengkomparasikan rencana keuangan dengan pengeluaran. Kesimpulan manajemen keuangan telah dilaksanakan dengan baik hal ini terbukti dari pemanfaatan dana sekolah yang sesuai dengan rencana anggaran sekolah sampai pengontrolan yang dilakukan secara berkala dan kontinyu. Kata Kunci : Manajemen, Keuangan, Sekolah.

Abstract: The research aims to explain and describe financial management in education to meet the needs of Private Elementary School 2 Muhammadiyah Kotabaru. The study employs a qualitative method through a case study approach. Data collection techniques include interviews with the school principal, teachers, and administrative staff. Data processing involves reduction, data presentation, and drawing conclusions. Data validity is ensured through credibility and confirmability. The research findings include: (1) financial planning by creating a school budget work plan at the beginning of the academic year, (2) financial organization by categorizing fund usage to meet process standards, management, and educational needs, (3) fund utilization for office supplies, learning media, school cleanliness, teacher and educational staff honorariums, and others, (4) financial control by comparing financial plans with expenditures. In conclusion, financial management has been implemented effectively, as evidenced by the appropriate utilization of school funds in accordance with the school budget plan, up to periodic and continuous financial control.

Keywords: Management, Finance, School.

Introduction

The understanding of students' needs has significant implications for the educational process in schools (Bujuri, 2018). The school's needs are essentially aligned with the students' needs in the school setting (Ibrahim & Arsita, 2023). These needs correspond to the talents, interests, and knowledge of students during their time in school (Aqsa & Khoiri, 2021). Meeting the school's needs can assist students and teachers in carrying out various educational and learning activities effectively and efficiently to achieve educational goals (Devianti & Sari, 2020).

School needs encompass various activities such as teaching, technology adaptation, and school managerial administration (Irmawati et al., 2023).

Financial strategies for schools can help fulfill these needs through prioritizing and organizing needs to enhance the quality of education (Margareta & Ismanto, 2017). In achieving educational needs, financial management is directed towards overseeing the finances of education from planning to the financial accountability of the relevant institution (Suyati, 2020). Managing educational funds according to financing standards governing components and operational costs makes expenditures and management more efficient throughout the year (Haryadi et al., 2022).

School financial management should cover the physical aspects of the school, interactions and communication among school community members, a clean and well-organized school environment, and sufficiently equipped educational facilities (Indarti, 2020). Therefore, school principals and financial managers should be able to formulate budget and income plans for the school (Rahmah, 2016). Financial management should be allocated for school development, which ultimately contributes to the school's quality and graduates (Hidayat et al., 2022).

Financial management needs to be independently conducted by schools as it affects all elements within the educational institution, addressing issues of safety, well-being, and/or meeting school needs (Ernawati et al., 2023). Managing school finances should be done productively, effectively, and efficiently with the aim of ensuring that fund usage aligns with the school's needs and educational goals are well-achieved (Hasibuan, 2021). School financial management should also be transparent, meaning openness in every aspect of school finance management, and accountable, ensuring that fund utilization aligns with the school budget plan (Muhsin & Mulyanti, 2023).

Specifically, the goal of this research is to explain and describe in-depth the financial management of the school, particularly in the processes of planning, organizing, utilizing, and controlling the finances of Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru in efforts to meet educational and learning needs.

Methods

The research on financial management to meet the school needs at Private Elementary School 2 Muhammadiyah Kotabaru is conducted using a qualitative approach with a case study method. Data collection techniques involve interviews with the school principal, school treasurer, teachers, and educational staff. In addition, observation techniques are employed during the stages of school fund usage and financial control, while documentation techniques are utilized to gather data on planning, organization, and utilization of school funds. Data processing involves reducing the data according to the school financial management process, namely planning, organization, utilization, and financial control. The presentation of data is then done in the form of sentences and tables to facilitate understanding of the research results. Finally, conclusions are drawn to obtain accurate data from the data reduction and presentation processes.

Data validity is ensured through credibility and confirmability. Credibility is achieved through source triangulation, which involves matching and combining interview results from the school principal, treasurer, teachers, and educational staff. Additionally, source triangulation is performed by comparing research data from interviews, observations, and documentation. Confirmability is ensured by confirming the research results with Private Elementary School 2 Muhammadiyah Kotabaru.

Findings and Discussion

Findings

The research results on financial management to meet the school's needs at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru are presented in the following table:

Tabel 1. Research Results

Research Focus	Research Findings
School Financial Planning	School budget work plans are developed by the school principal, treasurer, teachers, and educational staff.
School Financial Organization	The categorization of the school fund usage plans for educational and

School Financial Utilization	learning activities. The utilization of school funds to meet the needs of educational facilities and learning, such as learning media, extracurricular activities, office supplies, and others.
School Financial Control	Comparing the school budget work plans with the periodic reports on the use of school funds conducted by the school treasurer.

Discussion

Financial management is an activity aimed at planning, organizing, directing, and controlling the financial resources of an entity. School financial management involves the administration of funds and financial resources to support day-to-day operations, the purchase of educational equipment, school facilities, as well as various educational and extracurricular activities. Financial management is an integral aspect of school management that plays a crucial role in ensuring the smooth running of educational activities by identifying and pursuing funding opportunities, allowing the school to use funds efficiently and in accordance with applicable rules. Additionally, financial management is also responsible for preparing transparent and accountable financial reports, ensuring that the use of school funds can be clearly accounted for (Syaifulah, 2021). The financial management at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is described as follows:

Financial Planning to Meet School Needs

The financial planning of Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is outlined in the School Financial Budget Draft, which is prepared at the end of the even semester around June for a period of two weeks through formal meetings attended by the school principal, teachers, staff, and finance department. Financial planning and management require collaboration from various parties to achieve the goals of the educational institution, dividing tasks according to the functions and responsibilities of each individual (Kartika et al., 2023).

The purpose of financial planning at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is to ensure that all human resources in the school are aware of the amount of funds and the usage of school finances, promoting transparency in financial management. Financial planning involves the activity of planning and accommodating funding sources as a guide to carry out activities to achieve desired goals (Muhtar et al., 2021). The mission of school financial management is to oversee all aspects related to school finances, ensuring the optimal management of funds from various sources (Sumarsono et al., 2021).

The financial planning at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is allocated for classroom needs such as learning media, office stationery including office necessities, the library, teacher and administrative staff honorarium, as well as funds for extracurricular activities such as outbound. School funding planning not only involves financial aspects related to student needs but also includes funding for infrastructure and the professional development of teachers (Achmad et al., n.d). The allocation of the budget to meet facility and infrastructure needs is done through the School Income and Expenditure Budget Plan, defined in detail in collaboration with the school and committee. This decision is made based on mutual agreement, considering the urgency of activity needs (Pusvitasari & Sukur, 2020).

The financial planning process at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is carried out by teachers or educational personnel, followed by a submission to the school treasurer and subsequent approval by the school principal for the requested funds. Due to the connection between financial management and school activities, ensure that financial management can be implemented professionally and stably. This largely depends on the human resource's ability to manage the available funds, referencing basic needs and the gradual and sustainable prioritization of educational development programs from year to year, in line with program planning (Sukma & Nasution, 2022).

Financial Organization to Fulfill School Needs

The financial organization of Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru to meet the school's needs involves categorizing school funding for educational and instructional purposes. This categorization is carried out

by the school treasurer, monitored by the school principal, with the aim of facilitating the treasurer as the school's financial manager to be more organized and simplifying the school's financial evaluation process. Financial management organization aims to gain trust and openness, creating positive impacts on the community and parents of students (Khoeriyah & Permana, 2022).

The financial categorization at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru includes groups such as the needs for teacher honorarium and development, classroom learning media, classroom cleanliness, office stationery for classrooms and office spaces, student and teacher health needs, school building maintenance, and the admission of new students. Financial grouping can also be done by budgeting funds for less capable students, student activities, honorariums, library development, and technological facilities in the school (Hastuti et al., 2018). School funds are required for educational development, facility operations, learning activities, procurement and maintenance of facilities and infrastructure, acquisition of teaching materials and equipment, as well as well-being (Suyati, 2020).

Financial Use to Fulfill School Needs

The utilization of finances at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is defined as the step taken by teachers or educational personnel to use school funds according to the school's needs. This utilization is carried out based on the allocated time specified in the school fund planning, which has been prepared during the planning phase. The management of school funds is conducted by teachers and the school treasurer in accordance with the needs outlined in the budget plan. In this context, the criteria for the use of school funds must consider cost without compromising the quality of goods or services to be obtained (Susanti & Nafi'ah, 2022). This utilization can be explained in the following diagram (as an example):

Table 1. School Fund Utilization

Expenditure Description	Expenditure for the Month			
	January	April	May	June
Process Standard Development				
Implementation of Learning Activities and Extracurricular				
Implementation of Scouting Extracurricular				
Scout Consumption			1.080.000	
Tent			1.500.000	
Implementation of Sports Extracurricular				
Consumption for Walking Competition		1.500.00		
		0		
Implementation of School Activity				
Administration				
Procurement of Learning Tools				
Fabric Meter	60.000	45.000	45.000	
Sewing Thread	32.000		32.000	32.000
Wool Thread	36.000		36.000	
Sewing Needle	45.000		90.000	45.000
Knitting Yarn	45.000			
Candle	25.000			
Small World Map	15.000		75.000	
Embroidery Thread	40.000		50.000	
Safety Pin	40.000		30.000	
Mask Brush	25.000		125.000	
And so on				

The utilization of finances at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is carried out to fulfill the school's needs, which will impact the quality of educational resources and school management. The use of school funds includes financing for textbooks, funding for all activities related to new student admissions, financing for remedial activities, enrichment learning, exam preparation, and similar activities. It also covers funding for exams and reporting student learning outcomes, the purchase of consumables, subscription fees for utilities and services, financing for school maintenance, monthly honorariums for honorary teachers and educational personnel, professional development for teachers such as training, teacher work groups, and subject area work groups. Additionally, it includes providing financial assistance for transportation costs for underprivileged students, funding for school management such as office supplies, reproduction, correspondence, and other related matters. Moreover, it encompasses the purchase of computers and printers for student learning activities (Hamirul & Apriana, 2019).

Financial Control to Meet School Needs

The financial control of Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is carried out by the school treasurer or a finance team appointed by the school principal. Financial control in the school involves the supervision and management of finances to ensure that school funds are used according to their intended purposes. Financial control in management is a series of actions and activities carried out by leaders and the entire team to ensure the effective and efficient achievement of organizational goals, maintain the reliability of financial reporting, and comply with legal regulations (Sutrisno et al., 2021).

Financial control at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is conducted to prevent misuse of school funds, ensure transparency in fund utilization, and ensure the financial health of the school. Financial control at the school is conducted periodically, usually every month or every semester, depending on the school's policy. Budget oversight essentially involves assessing records and establishing budget implementation procedures to ensure compliance with applicable regulations, policies, and standards. The aim of this oversight is to reduce or prevent issues related to abuse of authority, leaks, financial mismanagement, and other forms of misconduct such as extortion (Kaswandi, 2015).

Financial control at Sekolah Dasar Swasta 2 Muhammadiyah Kotabaru is carried out in the treasurer's workspace by examining financial reports, matching them with transaction evidence, and conducting internal audits to ensure the financial health of the school. With clear, calculable, and accountable financial management, the achievement of organizational education goals can be realized. Financial management in education becomes one of the main tools and determinants of the success of educational implementation, simultaneously serving as a driver for improving performance and the quality of education (Widodo et al., 2023).

Conclusion

The financial management of Private Elementary School 2 Muhammadiyah Kotabaru is conducted to fulfill the needs of the education and learning processes. This activity runs smoothly and systematically as, during the planning process, the school has budgeted the expenses, involving school stakeholders through meetings. The financial plan is documented in the school's budget work plan, managed by the treasurer. The budget organization process involves categorizing the school's fund usage according to its needs, such as funding for learning processes, human resource development, maintenance of school facilities, and other purposes. Subsequently, the school funds are utilized for various needs, including purchasing books, paper, teaching aids, office supplies, honorariums, and other items as per the budget categorization. Finally, the school's financial control is carried out by the school treasurer, who reconciles the school budget funds with the actual usage or expenditure for school expenses.

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