



Analysis of Financial Management of PAUD Institutions: Case Study at TK Batik PBI Yogyakarta

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Abstrak

Manajemen keuangan sekolah merupakan keahlian suatu lembaga sekolah dalam merancang kegiatan secara terstruktur seperti merencanakan, melaksanakan, melaporkan dan mempertanggungjawabkan kegiatan keuangan pendidikan agar berjalan secara efektif dan efisien. Tujuan penelitian ini adalah untuk mengetahui manajemen keuangan pada lembaga sekolah di TK Batik PBI Yogyakarta. Penelitian ini menggunakan jenis penelitian kualitatif deskriptif. Subjek penelitian adalah kepala sekolah, bendahara dan wali kelas. Metode pengumpulan data yang digunakan adalah observasi, wawancara dan dokumentasi. Hasil penelitian menunjukkan bahwa terdapat langkah-langkah dalam manajemen keuangan sekolah yaitu dalam perencanaan keuangan sekolah dilakukan pada setiap awal tahun ajaran baru yaitu dilakukan dengan cara mengadakan rapat internal untuk melakukan musyawarah bersama yang dihadiri oleh kepala sekolah, bendahara sekolah dan wali kelas, memilih kegiatan dalam perencanaan tersebut sesuai kalender akademik dan mempertimbangkan dana yang akan digunakan setelah dilakukan kesepakatan maka kepala sekolah akan memberitahukan kepada orang tua siswa dan menyusun RAPBS. Pelaksanaan manajemen keuangan sekolah terdapat dua bagian yaitu penerimaan dana dan pengeluaran dana. Langkah-langkah pembukuan pengelolaan keuangan di TK Batik PBI Yogyakarta berupa pembukuan yang sederhana, lengkap dan mudah dipahami sehingga nantinya akan memudahkan dalam pelaporan dan pertanggungjawaban pengelolaan keuangan sekolah. Langkah selanjutnya yaitu laporan pertanggungjawaban dilakukan dalam dua tahap pelaksanaan yaitu setiap bulan dan akhir tahun ajaran, laporan dan pertanggungjawaban terkait BOP berada di bawah pengawasan Kementerian Agama, sedangkan terkait tunjangan anak berada di bawah naungan paguyuban pedagang batik kota Yogyakarta.

Kata Kunci: Manajemen, keuangan, lembaga sekolah

Abstract

School financial management is the expertise of a school institution in designing activities in a structured manner such as planning, implementing, reporting and being accountable for educational financial activities so that they run effectively and efficiently. The aim of this research is to determine financial management in school institutions at TK Batik PBI Yogyakarta. The research uses descriptive qualitative research. The research subjects were the principal, treasurer and class teacher. The data collection methods used were observation, interviews and documentation. The results of the research show that there are steps in school financial management, namely in school financial planning carried out at the beginning of each new school year, which is carried out by holding internal meetings to hold joint deliberations attended by the principal, school treasurer and class teachers, selecting activities in the planning according to the academic calendar and Considering the funds that will be used after the agreement is taken, the school principal will notify the student's parents and prepare the RAPBS. The implementation of school financial management has two divisions, namely receipt of funds and expenditure of funds. The steps for financial management bookkeeping at the Batik PBI Yogyakarta Kindergarten school are in the form of simple, complete and easy to understand bookkeeping so that later it will make it easier to report and account for school financial management. The next step is that accountability reports are carried out in two implementation stages, namely every month and at the end of the school year, reports and accountability related to BOP is under the supervision of the Ministry of Religion, while related to child support is under the auspices of the batik traders' association in the city of Yogyakarta.

Keywords: Management, Finance, School Institution

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Introduction

National Education is a place whose function is to develop human resources who will have intelligence and good preparation for the future. Education is the right of every citizen to take basic education or tertiary education so that they can have a good life in the future. Education is a process that will later be used in life readiness, through this process humans can understand the essence of life and how to live life well (Hermiono, 2013). Discussing the world of education cannot be separated from an educational institution as an intermediary in developing children from early childhood to adulthood. Indonesia has various kinds of educational institutions according to children's age levels, such as Kindergartens (TK) or Raudhatul Athfal (RA), Elementary Schools (SD), Junior High Schools (SMP), High Schools

(SMA), and Universities. According to Republic of Indonesia Law Number 20 of 2003 concerning Sisdinkas Kindergarten or kindergarten is a formal PAUD pathway, while playgroup or play group (KB) is a non-formal form. Kindergarten or kindergarten is a form of formal early childhood education. Kindergarten is aimed at children aged 4-6 years. In contrast to non-formal PAUD, the learning system in kindergarten already has a curriculum, although it is still packaged through fun games. Its own characteristics, namely its own curriculum, methods and teaching methods, are different from those of schools. Even though madrasas also teach general science as taught in schools, madrasas have their own character, namely that they emphasize the religious values of their community (Rohmah 2022).

In this educational pathway, children also begin to know calistung (reading, writing and

arithmetic) which begins with the introduction of numbers and letters. Other skills are also starting to be taught, including learning science, with language, religious, social emotional, physical, motoric, cognitive, artistic and moral approaches. Seeing the difference with PAUD which has a broader scope, kindergarten is usually carried out for one or two years depending on the age and intelligence level of the students. According to Kantavong (in Meliana, et al., 2020) that the success of educational institutions depends on the existence of supporting structures including school resources, social support, teacher training, and community participation in improving teacher-parent relationships, as well as community relations. Thus, one of the supporting needs in educational institutions is funding because education will be successful if it is supported by professional teachers and adequate educational facilities and infrastructure. Running an educational institution certainly requires financing because there are needs for funds in both large and small amounts. Finance is something that determines the progress of an institution. Apart from that, finance is one of the determining factors in the progress of learning activities and other activities.

Financial management of financial institutions/schools cannot be separated from the concept known as management. Basically, management comes from the word "to manage" which means to arrange, manage or take care of. Management is often described as a science, skill and profession. As a science, management is considered a field of knowledge that systematically seeks to understand why and how people work together to achieve certain goals and create systems of cooperation that are more beneficial to humanity (Qosyasih, Vinayastri, and Masykuroh 2021). Philosophically, the conception of human thinking in various activists has long viewed money as having a strategic role, such as the term wisdom word which states that money is not everything, but everything requires money, including in the management of education (Rusdiana and Wardija 2022). Financial management or what is called education financing management is a number of activities related to financial procurement, financial utilization and financial accountability with the hope of achieving educational goals effectively and efficiently (Komariah 2018).

Financial management is an activity that includes planning, grouping, implementing and

controlling the search for funds at the minimum possible cost and using them effectively in organizational activities. School financial management is one of the activities related to financing the activities of educational institutions which requires schools to plan and implement (management). finance), accountability and evaluation in a managed and open manner (Utari Dewi, 2014). If the stages carried out are in accordance with the School Revenue and Expenditure Budget Plan (RAPBS) guidelines, the school's needs can be met and realized effectively. School institutions will be successful if they can manage finances effectively and efficiently. So that good financial management will result in activities that are planned and implemented and produce superior student graduates. Financial management is one of the supporters of school success, one of the schools that has good financial management is TK Batik PPBI Yogyakarta.

PPBI Batik Kindergarten (Indonesian Batik Entrepreneurs Association) is a non-formal educational institution and social movement with an Islamic personality. Founded on July 12, 1957 on a land area of 1,681 m. The PPBI Batik Kindergarten building was inaugurated by Mr. Dr. Moch. Hatta (the late former first vice president of the Republic of Indonesia) coincided with National Cooperative Day. By training independence, guiding children to have noble morals and providing provisions for the continuation of children's education in elementary school, are some of the ongoing efforts made by PPBI Batik KB/TK teachers. This is supported by superior programs, batik, computers and English. PPBI Yogyakarta Batik Kindergarten is one of the early childhood education schools which produces quite a lot of outstanding students as evidenced by the achievements and champions of Yogyakarta PPBI Batik Kindergarten students in participating in competitions. Thus, the PPBI Yogyakarta Batik Kindergarten does not merely have a number of achievements from the Yogyakarta PPBI Batik Kindergarten without any supporting factors that support the achievements that have been obtained. One of these factors is educational financial management, which is one of the influential factors in supporting the implementation of activities at the Batik PPBI Kindergarten in Yogyakarta.

Based on initial observations obtained by

researchers, the PBB I Yogyakarta Batik Kindergarten has the financial availability to carry out Independence Day competitions, prayer competitions and eating together to commemorate the arrival of Ramadhan, santri day carnivals, Isra' Mi'raj celebrations, the Prophet's birthday, competitions, activities. Hajj rituals, eating together once a month, natural tadabbur, teacher workshop development activities, library provision, and provision of facilities in central classes implemented by PBB I Yogyakarta Batik Kindergarten. The financial availability of this institution is due to the structured financial management within the TK Batik PBB I Yogyakarta institution which consists of financial planning carried out at the beginning of each new school year which is managed by the school principal.

The urgency of financial management and educational budgeting models in every agency or institution, both educational and non-educational, is very important in managing activities and performance. Management in educational institutions involves various aspects, including financial management. Financial management includes planning, directing, monitoring, organizing and controlling an organization's financial resources efficiently to achieve the organization's goals. Good financial management is an important requirement. The urgency of financial management and budgeting models in schools is very important to ensure that the funds obtained can be used efficiently (Aini and Effane 2023).

The use of finances that will be spent is in accordance with the planned budget and financial reports once a month and at the end of the school year. There are also financial resources for the Yogyakarta Batik PBB I Kindergarten obtained from the Operational Assistance Fund (BOP) as well as children's infaq funds which have a difference in the payment for orphaned students being waived and if the students are only orphans then half the payment is waived. As for shortages in funding sources originating from infaq, payments are often delayed, so school principals need to rotate available finances so that planned activities can be carried out. Therefore, researchers are interested in describing in depth how financial management in school institutions in Batik Kindergarten works. PBB I Yogyakarta Academic Year 2023/2024.

Method

In this research, the author describes in depth how financial management is carried out in school institutions at Batik PBB I Yogyakarta Kindergarten for the 2023/2024 academic year. The type of research used is descriptive qualitative with the method used being qualitative. This research is descriptive qualitative research, namely research that has the aim of explaining factual circumstances, conditions or symptoms according to what they are when conducting research (Masyhud, 2016). This research was carried out by the PBB I Yogyakarta Batik Kindergarten. The time for carrying out research regarding school financial management at the Batik PBB I Kindergarten in Yogyakarta is that the duration of the research is 1 week starting from 28 May - 4 June 2024. According to Spradley in Sugiyono (2010) the social situation is divided into 3 parts, namely place, perpetrator, and activities that interact strategically. The main subjects in this research are the school principal and sources of supporting information, namely the school treasurer and Batik PBB I Yogyakarta Kindergarten teacher. Research design contains the stages in a study which determine the sequence in carrying out subsequent research (Gulo, 2002).

Interviews were conducted with three sources, namely the principal, treasurer, class teacher. Interviews were asked regarding implementation, bookkeeping and accountability reports. Meanwhile, observations were carried out, namely looking directly at financial management activities that were carried out, such as financial planning activities and financial bookkeeping activities, and viewing documentation related to planning activities, bookkeeping related to financial management of school institutions at TK Batik PBB I Yogyakarta.

Results and Discussion

This research was carried out at the PPBI (Indonesian Batik Entrepreneurs Association) Batik Kindergarten, which is a non-formal educational institution and social movement with an Islamic personality. Founded on July 12 1957 on a land area of 1,681 m. The PPBI Batik Kindergarten building was inaugurated by Mr. Dr. Moch. Hatta (the late former first vice president of the Republic of Indonesia) coincided with National Cooperative Day. By training independence, guiding children to have noble morals and providing provisions for

the continuation of children's education in elementary school, are some of the ongoing efforts made by PPBI Batik KB/TK teachers. This is supported by superior programs, batik, computers and English.

A thought and hope to be able to participate in helping to educate the nation's children was the beginning of the existence of the PPBI Batik Kindergarten. As a manifestation of its role and carrying out its social functions, the Indonesian Batik Cooperative Association (GKBI), which is a forum for batik entrepreneurs, realized this by building representative learning facilities for pre-school or kindergarten children, so in mid-1957, it was built PPBI Batik Kindergarten building, located on Jalan Mangkuyudan, Mantrijeron District, Yogyakarta. Coinciding with the commemoration of the VIII th Cooperative Day in 1958. Dr. H. Moh. Hatta and Mrs. Rachmi Hatta were pleased to be present to cut the ribbon as a sign of the inauguration of the opening of the Yogyakarta PPBI Batik Kindergarten, which at that time already had 57 students and was looked after by 2 teachers. PPBI Batik Kindergarten was founded by 5 primary Yogyakarta Batik Cooperatives, including, Senopati, Tamtama, Karangtunggal, Mataram and PPBI. The PPBI Cooperative is a primary cooperative that has the mandate and responsibility to manage the PPBI Batik Kindergarten. The Foundation has the responsibility to develop the PPBI Batik Kindergarten so that it can be trusted by the community in educating children to be independent and ready to continue to elementary school level.

Based on the results of research that researchers have carried out at the Batik PBTI Kindergarten in Yogyakarta regarding the financial management of school institutions, there is financial management that supports the school's progress in carrying out teaching and learning activities. The financial management implementation process has 4 stages, namely: first, financial management planning; The financial management planning carried out by the treasurer of TK Batik PBTI Yogyakarta is carried out every new school year in which the school determines what activities will be carried out according to the upcoming academic calendar. The planning process obtained by researchers when carrying out observation activities was carried out on

Wednesday 28 May 2024. On that date the principal, treasurer and teachers for classes A1, A2, A3 and B1 held an internal meeting to discuss the end of month meeting and plan activities. in future classes according to the academic calendar.

In planning the school operational activity program for this year, of course all related parties must be involved. During activity considerations, the school principal discusses the need for funds to be used which only use school finances or request funds from parents/guardians of students. By having financial planning that has been considered involving all parties concerned, it can provide success in school operational activities which will be carried out in accordance with the objectives that have been set and supported by adequate management. The financial planning that is carried out requires many considerations, so that the results of the planning can provide support in developing school programs in accordance with the preparation of the RAPBS (School Income and Expenditure Budget Plan. Apart from that, the RAPBS is a good guideline in carrying out school operational activities in one year in the future, which includes various programs and activities that can improve student learning, support school development, as well as match the budget required by the school, where the funds are taken from Educational Operational Assistance (BOP) funds.

Second, implementation of financial management; In implementing school finances there are two things, namely revenue and expenditure. Regarding the financial receipts for the Yogyakarta Batik PBTI Kindergarten, it comes from government funds, namely Educational Operational Assistance (BOP) and children's donations. School financial receipts from funds that have been obtained from sources need to have fairly organized processing procedures in accordance with agreements both in the form of theory and government regulations. Revenue from Educational Operational Assistance (BOP) is received directly by the school principal and child support funds (SPP) are received by class teachers and will be deposited by the school principal for recording. The financial resources for PBTI Yogyakarta Batik Kindergarten are obtained from Educational Operational Assistance (BOP) amounting to IDR 600,000 per student which will be disbursed twice per

school so that the school will receive the aid funds in odd and even semesters. The financial source for children's donations is IDR 40,000, but school orphans will be exempt from paying donations, just as for orphans, they will only pay half the donations. Meanwhile, the expenditure of funds for the Yogyakarta Batik PBBi Kindergarten school is adjusted to the planning that was planned at the beginning of the new school year which was submitted to the principal, treasurer and teachers who need it to support learning activities in the classroom. After the expenditure of funds is written chronologically, it is then recorded in an expenditure notebook according to the type of expenditure. The use of finance sourced from Educational Operational Assistance (BOP) has requirements for use as well as prohibitions contained in the implementing regulations for Educational Operational Assistance (BOP) for TK Batik PBBi Yogyakarta.

Third, bookkeeping; There is no special mechanism or system for bookkeeping at the Batik PBBi Kindergarten in Yogyakarta, but every financial receipt or financial expenditure is immediately recorded by the school principal or school treasurer with support such as learning receipts. The bookkeeping owned by TK Batik PBBi Yogyakarta consists of the School Budget and Learning Plan (RAPBS), school financial receipts, school financial expenditure, general cash book, receipts, as well as school reports and accountability, while other bookkeeping is related to accounting for receivables but in accordance with the direction of the foundation that the book is not allowed to be included in the research for certain reasons. In school financial bookkeeping, the parties involved are the school principal and school treasurer.

Fourth, reporting and accountability; that reporting and accountability is a monitoring process that must be carried out by reporting financial LPJ objectively and in a structured manner with all activities that use financial transactions in the implementation of existing programs in schools which will later be reported every month and at the end of each school year under the supervision of the Ministry of Education . Reporting and accountability at the Batik PBBi Yogyakarta Kindergarten itself is generally handled directly by the school principal with assistance from the school treasurer to prepare reports and

accountability or LPJ. Based on the results of interviews that researchers have conducted, the mechanism for reporting and accountability for educational finances at the Batik PBBi Kindergarten in Yogyakarta is that bookkeeping is carried out for every school financial transaction. Then the principal will convey directly to the teacher regarding the use of school finances.

The aim of this research is to describe financial management in school institutions at TK Batik PBBi Yogyakarta, starting from financial management planning to accountability reports.

Planning

School financial planning in implementation at the PPBi Yogyakarta Batik Kindergarten is the first step taken in financial management where an internal meeting is held which is attended by the school principal, treasurer and class teacher. The selected plan is adjusted to the academic calendar or RPPM, and discusses the school's extracurricular activities, which will later be considered in accordance with the school's financial income and consider whether the personal funds that will be used will be a burden on parents or not as well as the benefits of the activities to be held. School financial planning is carried out discussing the annual program that will be implemented, the activities are PPDB and the student introduction period or the introduction of the principal's children which is held for one week, the funds for implementing the activities come from the BOP, the culminating theme activity is held 2 times per semester, eating together every month once, commemorating major holidays, independence day, prayer competitions and eating together to welcome Ramadhan, santri day carnival, Isra'mi'raj celebration, the Prophet's birthday, competitions for the Ministry of Education and Culture's HAB, library procurement, central class APE procurement, Hajj ritual activities, nature teachings, field trips, as well as workshops or teacher development which are held every month.

The preparation of the RAPBS is carried out by the school principal by compiling the RAPBS according to the implementation format provided by the Ministry of Religion. The RAPBS is implemented in a structured manner, then the school principal will submit an application to the local Education Section and continue with file verification. In preparing the RAPBS, there are investment, personal and operational costs for several activities which are divided into financing, namely investment costs obtained from the BOP for procurement of APE, maintenance of APE, internal meetings every 2 months, IGTK meetings every month, and student parent meetings every 3 once a month.

Personal financing costs paid by children, such as monthly child support, are Rp. 400,000, including uniform costs, package book fees and report cards and passport photos. School operating costs are used for teachers' salaries, school principals and the purchase of consumables and electricity.

Based on theory (Tampubolon, 2013), that in preparing a plan (planning) for the use of funds, namely determining the financial expenditure plan by considering several aspects related to the planning pattern and considering the financial condition that is owned. The planning carried out by PPBI Yogyakarta Batik Kindergarten in its implementation selects activities that are useful in supporting students' teaching and learning activities as well as the ongoing development of the school.

Implementation

According to Munastiwi in Istiqomah's research, he explained that there are two things that need to be underlined regarding financial management in PAUD institutions, namely the entire process of obtaining and utilizing all funds, thus two activities in financial management in PAUD institutions, the first is looking for as many financial sources as possible. and secondly, use all funds available or obtained solely for the purposes of providing education in PAUD and the use of these funds must be

effective and efficient. Apart from that, the use of all funds must be orderly and easily accountable to all parties involved (Istiqomah 2020).

The implementation of financial management for TK Batk PBBi Yogyakarta has two stages, namely the stages of receiving funds and disbursing funds. Funds are received directly by the school principal without intermediaries. The source of funds for the PBBi Yogyakarta Batk Kindergarten has two sources of funds which only come from Educational Operational Assistance (BOP) and children's donations. The amount of funds from Educational Operational Assistance (BOP) is IDR 600,000 per student, the disbursement of funds is divided into two stages so that each semester the funds disbursed amount to IDR 300,000, while the source of funds from children's donations is IDR 400,000 each month but for orphaned children it will be exempted. If you are only an orphan or an orphan, the payment is only half the normal amount.

Disbursement of funds carried out by TK Batk PBBi Yogyakarta is carried out in accordance with planning at the beginning of the new school year, the permitted expenditure of school funds is that the principal, treasurer and class teachers use funds originating from Educational Operational Assistance (BOP) referring to the decision of the Director General Islamic Education Number 6572 of 2020 contains regulations regarding the distribution of funds and prohibitions on the use of funds. Expenditures of children's infaq funds are more focused on teacher salaries. When using school finances, school teachers are also allowed to use funds to support teaching and learning activities, however, when using school finances, receipts for expenditures are required because they will reports and accountability or LPJ. Each teacher at TK Batik PBBi Yogyakarta has their own role in terms of financial bookkeeping, because each teacher is given the task of handling school administration.

Financial expenditure from BOP funds and children's donations are recorded separately in accordance with financial use regulations. In this case, it is in accordance with the theory (Mulyasa, 2003) that when carrying out finances it adapts to the planned implementation, the mechanism for

implementing activities must be effective and efficient. Implementation at the Batik PBTI Yogyakarta Kindergarten is carried out in two stages, namely receipt of funds and expenditure of funds which are adjusted to the RAPBS implemented designed at the beginning of the school year which also takes into account the effectiveness of the activities.

Bookkeeping

According to Munastiwi (2019), bookkeeping is the comprehensive recording of school financial income and expenditure. Financial bookkeeping must be done regularly and neatly so that it can be easily read, checked and accounted for. PBTI Yogyakarta Batik Kindergarten implements bookkeeping in accordance with existing theory. TK Batik PBTI Yogyakarta has bookkeeping related to financial related activities, every activity of receiving and disbursing funds will be recorded in a book, although the recording sometimes does not use a special format and uses a different book. Bookkeeping related to school funds is very necessary because it will make implementation easier, especially in bookkeeping. This separation will make it easier for the treasurer to record receipts and expenditures which will later be recorded in relation to the existing funds at the PBTI Yogyakarta Batik Kindergarten.

Bookkeeping that is not yet regular will later be transferred to bookkeeping that already has a format such as accounting for financial receipts and expenditures. The recording of receipts and expenditures carried out by the principal and the school treasurer is prepared by the principal. Some of the books held by TK Batik PBTI Yogyakarta are as follows: a) School Income and Expenditure Budget Plan, b) Financial Receipts for Children's Infaq, c) Financial Expenditures, d) General Cash Book, e) Receipt or Proof of Payment, f) Accountability Report (LPJ) for Educational Operational Assistance (BOP) funds.

The bookkeeping of the PBTI Yogyakarta Batik Kindergarten according to the theory of Arwildayanto, et al. (2017) that there are several types of bookkeeping in school financial management, namely postal books (vatebooks), invoices, cash books, check sheets, financial receipt books, financial expenditure books, journals, school fee payment cash books, accounts

receivable cash books. The bookkeeping at TK Batik PBTI Yogyakarta is quite complete, namely bookkeeping of financial receipts, financial expenditure, general cash, RAPBS, and LPJ as well as one financial book owned by TK Batik PBTI Yogyakarta, namely bookkeeping related to cash receivables, but based on directions from the Perwanida foundation that the bookkeeping cannot be shown because protecting the good name and the book is a sensitive matter. Each teacher at TK Batik PBTI Yogyakarta has their own role in terms of financial bookkeeping, because each teacher is given the task of handling school administration.

Reporting and Accountability

According to Bobi (2018), a school's financial report must provide information related to the financial condition of its education in a realistic manner, starting from the receipt or income of the school's financial resources to the expenditure of funds used to fulfill the school's needs. TK Batik PBTI Yogyakarta carried out reports to two parties, namely reporting to the Ministry of Education, while the report submitted was in accordance with the existing format, apart from that, the format provided by the Ministry of Education and Culture was in accordance with existing theory. Reports and Accountability carried out by TK Batik PBTI Yogyakarta are once a month to report regarding children's infaq funds which are under the supervision of the Perwanida foundation and at the end of each school year report regarding Educational Operational Assistance (BOP) funds which are under the supervision of the Ministry of Education.

Regarding the financial responsibility of the Yogyakarta Batik PBTI Kindergarten school, it is in accordance with existing theory, namely (Marzali, 2018) which explains the responsibilities that must be carried out by the school regarding transactions in the receipt and expenditure of school education finances which must be reported and accounted for periodically in accordance with the authority implemented as agreed and applicable policies. The report and accountability for the Yogyakarta Batik PBTI Kindergarten has a format provided by the Ministry of Education in the form of

an accountability report for the funds of the Batik PBBi Yogyakarta Kindergarten, including several document contents.

Regarding reporting and accountability, it is in accordance with the theory (Mustari, 2015) which states that school financial reporting is providing information in detail or according to a format to explain the condition of school finances as well as evaluation material. PBBi Yogyakarta Batik Kindergarten in its reporting and accountability activities is in accordance with existing theory because it carries out reports and accountability in accordance with existing formats and will later be used for evaluations held by Yogyakarta PBBi Batik Kindergarten at the end of each school year. The discussion carried out is to discuss deficiencies. Existing shortcomings include carrying out quite a lot of activities so that finances reach limits so the principal asks teachers to use finances very efficiently. Financial management evaluations are carried out at the end of each school year to discuss deficiencies in the use of finances such as exceeding financial limits but activities not running optimally. The evaluation is carried out by holding internal school meetings which then correct previous deficiencies and improve the use of finances in the future.

Financial evaluation in a situation where each teacher handles financial administration can have several positive and negative impacts. The following are several aspects that need to be considered in the financial evaluation. Transparency and Accountability, if each teacher has direct control over their budget and expenses, which can increase the sense of responsibility and ownership of the funds managed. Transparency of financial management in educational institutions is defined as the existence of openness about where financial sources are obtained and the amount and use of these finances so that they can be accounted for and make it easier for interested parties to find out (Munastiwi 2019). Operational Efficiency, Teachers may be more efficient in allocating funds for immediate needs in their classes, such as purchasing specific teaching materials or other urgent needs. Equal distribution of resources, teachers can ensure that each class gets resources that suit their needs.

Reporting and Documentation Teachers

who are responsible for their own financial administration may be more careful in recording expenses and income, because they feel the impact directly. Financial Education and Training, Giving financial responsibility to teachers can be an opportunity to improve their skills in financial management. Decentralized Financial Decisions Faster and more relevant decisions can be taken because the teachers concerned understand the needs of their classes better. Internal Control and Supervision: Giving this responsibility can create a better internal control system if accompanied by an effective monitoring mechanism. By paying attention to the points above, financial evaluations can be carried out more comprehensively and the results can be used to improve the financial management system in schools.

Conclusion

School financial management is quite important in helping the running of activities at the PBBi Yogyakarta Batik Kindergarten. School financial management at the Batik PBBi Yogyakarta Kindergarten has complete steps, namely financial management planning is carried out at the beginning of each new academic year, which is carried out by holding internal meetings to hold deliberations with the school internally with the selection of activities in the planning adjusted to the academic calendar and considering the funds that will be allocated. After an agreement is taken, the principal will notify the student's parents and prepare a School Revenue and Expenditure Budget Plan (RAPBS). The implementation of school financial management has two divisions, namely revenue originating from the BOP and children's infaq funds and financial implementation is carried out in accordance with what was planned at the beginning of the school year and is accompanied by expenditure receipts. Financial management bookkeeping at TK Batik PBBi Yogyakarta is simple, complete and easy to understand bookkeeping so that every financial receipt or expenditure will be recorded so that it will make reporting and accountability easier. Reports and accountability at TK Batik PBBi Yogyakarta are carried out in two implementation stages, namely every month and at the end of the academic year. Reports and accountability related to BOP are under the

supervision of the Ministry of Religion, while those related to children's donations are controlled by each class teacher and are always held at the end of the learning year and then collected by the main treasurer at the Batik PBTI Kindergarten in Yogyakarta.

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