

Original Article

Implementation of School Financial Management FunctionYonoriadi ^{1*}, Wahyu Syahrizal ², Maimun ¹¹ STMIK Indonesia Banda Aceh² MAN Rukoh Banda Aceh*Corresponding author: yonoriadi@gmail.com**Abstract**

This study aims to investigate the execution of financial management functions at SMA Negeri 1 Siantar Narumonda, encompassing planning, execution, record-keeping, and oversight of school finances. Employing a qualitative approach with a case study method, data collection is conducted through observation, in-depth interviews, and document analysis. The findings reveal a strong dedication by SMA Negeri 1 Siantar Narumonda towards adopting sound and transparent financial management practices. Financial planning involves various stakeholders in formulating the School Revenue and Expenditure Budget Plan (RAPBS) and the School Activity and Budget Plan (RKAS). The distribution of funds is directed by the RKAS to support the school's operational endeavors. Detailed and systematic financial record-keeping is managed by the school treasurer through ledger books. Periodic financial reports are generated to ensure transparency and answerability. Financial oversight is executed progressively, involving the principal, treasurer, school committee, and the Education Office. External financial audits are conducted regularly to assess the fairness of financial reports and adherence to regulations. This study offers a comprehensive overview of the execution of financial management functions at SMA Negeri 1 Siantar Narumonda and highlights challenges and prospects for enhancing financial management practices in the future.

Keywords: School Financial Management, Financial Planning, Financial Bookkeeping, Financial Supervision, Financial Audit.

INTRODUCTION

School finance and funding are direct resources that support effectiveness and efficiency in education management. Education cannot run without financial support that facilitates its various programs. Therefore, the need for maximally managed finances in the school environment is an integral part of education funding efforts (Adillah, 2017).

Overall, schools need to plan finances carefully, implement financial management efficiently, evaluate the use of funds, and be accountable for all financial transactions effectively and transparently. With effective and open financial management, schools can ensure that available funds are maximally utilized to support quality educational activities. Therefore, the important role of school finance is increasingly evident along



with the implementation of the School-Based Management concept. This concept emphasizes the ability of schools to plan, implement, evaluate and be responsible for the management of funds with transparency to the community and government. By applying transparency in financial management, schools can clearly demonstrate how funds are used effectively and efficiently to support the delivery of quality education (Yuspiani & Hidayat, 2022). It follows from this explanation that school financial management is a series of processes that involve planning, using, recording, reporting and being accountable for school funds.

To ensure the proper and efficient use of school funds to improve the quality of school education, the school needs to prepare a School Activity and Budget Plan (RKAS) from the beginning. The main objective, as already stated, is that with this approach financial resources can be managed effectively and efficiently in order to achieve the set educational objectives. In addition, the RKAS system includes estimates of expected revenues, budget allocations for various activities or programs, and spending priorities. The use of school finances must be in accordance with the RKAS that has been prepared and approved, carried out effectively and efficiently, and uphold the principles of transparency and accountability. Every school financial transaction must be recorded accurately and in detail in the general cash book, auxiliary book, and inventory book by the school treasurer or a designated officer. School financial reports are prepared periodically and submitted to stakeholders such as school principals, school committees, education offices, and the community (Rahmah, 2016).

Schools must account for financial management in a transparent and accountable manner through internal and external audits to ensure compliance with applicable regulations and policies. Good and proper school financial management is essential to support the success of the education process in schools as well as optimizing resources to achieve educational goals and improve the quality of learning for students. With the preparation of the RKAS involving the participation of all stakeholders, such as principals, teachers, administrative staff, school committees and parents, it is expected that the financial planning process can be carried out transparently and in accordance with the needs of the school as planned in the RKAS. Every expenditure must be recorded accurately and in detail to ensure financial accountability (Jaenudin & Suroto, 2017).

In addition to the above, financial management efforts in each school need to implement the school financial management function. The management function aims to organize school finances so that they are systematically carried out properly. Because among the functions of school financial management according to (Novrialdy, 2019) the most important is to arrange budget planning, budget execution, financial accounting, inspection, supervision and accountability. Effective implementation of these four financial management functions allows schools to optimize the use of limited financial resources, prioritize funding needs, and minimize constraints and risks in funding school activities (Robiansyah et al., 2022). This step is considered important to support the achievement of school goals, vision and mission in providing quality education services. Through planned financial management activities, school funding needs can be identified and procured systematically.

SMA Negeri 1 Siantar Narumonda, as an educational institution, is one of the quality high schools in the area that has a strong commitment to implementing good and transparent financial management practices. This is based on the school's practice and experience in managing its financial system, which has been less effective. From these

practices and experiences comes the awareness of the importance of effective financial management to support learning activities, human resource development, and the provision of adequate facilities and infrastructure for students and teachers. The purpose of this study is to evaluate the implementation of financial management functions at SMA Negeri 1 Siantar Narumonda, including planning, implementing, reporting, and monitoring school finances.

LIBRARY REVIEW

School financial management is a vital component in the management of educational institutions, including planning, budgeting, implementing, and evaluating funds to support the improvement of education quality, fulfillment of infrastructure, and transparency of accountability. In Indonesia, the implementation of this function is often regulated through the School Activity and Budget Plan (RKAS) and School Operational Assistance (BOS) funds, which aim to improve the efficiency and effectiveness of the use of financial resources. This study aims to analyze the implementation of the financial management function at SMA Negeri 1 Siantar Narumonda, focusing on aspects of planning, supervision, and impact on the quality of education. Different from the previous literature review, "Evaluation of Teacher Professional and Development Policies in the Digital Era" which highlighted macro policy evaluation related to teachers' digital competencies and technology integration, this explanation is more oriented to the operational implementation of financial management at the specific school level, emphasizing administrative aspects, management of BOS funds, and local accountability rather than professional digital transformation.

The literature shows that the implementation of school financial management in Indonesia faces challenges such as budgeting inefficiencies and lack of supervision. A study by researchers at SMA Negeri 15 Luwu (2019) revealed that school financial management systems and procedures include budget planning, implementation and accountability but are often plagued by a lack of transparency in the allocation of BOS funds. At SMA Labschool UNESA, the implementation of financial management was analyzed through a descriptive approach, showing effectiveness in the fulfillment of infrastructure, although it requires improved financial reporting. Another study at SMA Negeri 1 Telukdalam highlighted that school-based financial management improves the quality of education through the proper allocation of funds but requires regular evaluation to avoid irregularities. At SMA Muhammadiyah 5 Makassar, the implementation of the financial management system of BOS funds was proven to be good, with a strong supervisory function, although there were still weaknesses in documentation. At SMA Negeri 12 Makassar, the implementation of the education budget shows careful planning, but the evaluation of financing is often not optimal due to limited human resources. In general, the literature on Indonesian senior secondary schools emphasizes the importance of financial management to support school operations, with a focus on transparency and accountability.

Although the literature discusses the implementation of financial management in various public and private senior high schools in Indonesia, the main focus tends to be on general aspects such as the management of BOS funds or the fulfillment of facilities, without in-depth analysis on specific schools such as SMA Negeri 1 Siantar Narumonda. No studies have specifically explored the implementation of financial management functions in this school, which is located in the North Sumatra region with unique local contexts such as

regional infrastructure challenges. The title "Implementation of School Financial Management Functions at SMA Negeri 1 Siantar Narumonda" is an original contribution that has not been researched in depth by others, expected to develop a contextualized implementation framework to improve school financial accountability and education quality in the area.

RESEARCH METHOD

This research will use a qualitative approach with a case study method. Data will be collected from various sources, including observation, in-depth interviews, and documentation studies. Basically, qualitative research methods are scientific ways to collect and analyze data in depth in order to obtain an understanding or solution to a problem through systematic and reliable procedures (Fadli, 2021). Through the case study approach, researchers were able to collect data by interviewing the two key informants separately using semi-structured interview guidelines. Direct observation was also conducted to observe activities and interactions related to school financial management. Supporting informants such as teachers or school committees can be involved to gain a broader perspective. Data analysis was conducted inductively by identifying themes and patterns from the data collected and triangulating to increase the validity of the findings. The research results are presented in the form of rich and in-depth narrative descriptions, accompanied by relevant quotes and examples.

RESULTS AND DISCUSSION

Planning is the first and very important step in management, where an organization determines the direction and goals it wants to achieve in the future and develops strategies to make it happen (Nababan, 2022). Planning is considered the most crucial management function among other functions because it serves as the foundation and guide for the implementation of all organizational activities. In the context of school finance, planning involves the process of planning the sources of funding that will be used to support educational activities so that educational goals can be achieved optimally. Financial planning plays an important role in achieving the educational goals that have been set, along with other elements such as curriculum, teaching staff, facilities, and so on. The school financial planning process generally consists of two main activities, namely the preparation of a comprehensive school financial budget and the implementation of the school revenue and expenditure budget plan (RAPBS) in a structured and systematic manner. These activities aim to ensure the effective and efficient allocation and use of funds to achieve the desired educational goals (Rekasari, 2020).

The planning process in financial management carried out by Sekolah Menengah Atas (SMA) Negeri 1 Siantar Narumonda involves meetings between various related parties to formulate the School Revenue and Expenditure Budget Plan (RAPBS). The BOS team formed by the school is responsible for planning the school's finances. The meeting is attended by various parties such as the school committee, parents, teachers and the school principal. The preparation of the RAPBS is a crucial first step in school financial planning, which will later become the basis for preparing the School Activity and Budget Plan (RKAS).

In the process of preparing RAPBS, several steps are taken (Ernawati et al., 2023) as follows, the school prepares an annual expenditure plan that covers all operational needs of the school for one fiscal year, including employee salaries, operational costs, and

maintenance. Furthermore, schools establish work programs both academic and non-academic that will be implemented during one fiscal year. Each work program is clearly detailed, covering the activities to be carried out. Finally, the school establishes needs based on the established work program, identifying the needs required to implement the program. This process allows schools to organize their expenditure effectively according to their goals and priorities. These needs may include facilities and infrastructure, learning materials, teacher training, and others.

In preparing the School Revenue and Expenditure Budget Plan (RAPBS), SMA Negeri 1 Siantar Narumonda starts with the first step of planning the sources of funds. This process involves identifying available sources of funding and inventorying planned activities or programs to be implemented. At this early stage, needs are divided into two main categories, namely routine and incidental needs. The approach adopted by the school is in line with Anwar's (2013:215) view, which emphasizes that identifying activities is the first step in budget preparation. After identifying the needs, the next step is to determine the appropriate source of funds to support the implementation of the planned activities or programs. In preparing the RAPBS, it is important to take into account the sources of funds carefully because this will have a direct impact on the school's ability to finance the planned program or activity. By identifying sources of funds and inventorying needs accurately, the school can prepare a budget that is realistic and in accordance with the available funding capacity.

SMA Negeri 1 Siantar Narumonda's financial resources come from the School Operational Assistance Fund (BOS) and Education Operational Assistance Fund (BOP) provided by the government, as well as Education Development Contribution (SPP) fees paid by each student. In 2023, the school received BOSP funds amounting to IDR 1,359,420,000, and in 2024, the amount of BOSP funds received was IDR 682,970,000, adjusted for the number of students attending the school. This process of identifying sources of funds and prioritizing needs is key in preparing an effective RAPBS that meets the targets set.

Table 1

BOSP Funds for SMA Negeri 1 Siantar Narumonda Year 2023-2024

No	Year	Amount
1	2023	Rp 1,359,420,000
2	2024	IDR 682,970,000

At SMA Negeri 1 Siantar Narumonda, a systematic planning process will be carried out in preparing activities and budgets for one school year. *First, the* school develops an annual expenditure plan that covers all operational needs such as employee salaries, daily operational costs, and maintenance costs for school buildings and facilities. *Second, the* school establishes a work program for both academic and non-academic activities that will be carried out during one fiscal year. The academic work program includes the preparation of the academic calendar, curriculum development, teaching and learning activities, tutoring, examinations, and others. While the non-academic program includes extracurricular activities, character building, commemoration of holidays, social services, and other activities. Each work program is clearly detailed, including the activities that will be carried out. Finally, based on the work program that has been established, SMA Negeri 1 Siantar Narumonda identifies the needs required to implement the program. These can include human resource needs, facilities and infrastructure, teaching materials, funding, and others. These needs are identified in detail and budgeted in the school's annual expenditure plan.

Allocation of School Funds at SMA Negeri 1 Siantar Narumonda

The allocation of education finance is the implementation or realization stage of the previously prepared school expenditure budget. At this stage, the available funds are used to fulfill all the needs listed in the School Activity and Budget Plan (RKAM). RKAM is a planning document that contains details of activity programs and the budget needed to implement these programs in one fiscal year. Financial allocations are made with reference to the RKAM, so that the use of funds can be managed properly and on target according to planning. The allocation process ensures that each program or need that has been planned gets the appropriate budget portion. This is important to ensure the optimal implementation of all educational activities with adequate funding support (K & Haeruddin, 2023).

According to Arikunto (2009) in (Najihah & Muhammad, 2021) the use of funds provided by schools must cover all planned activities or programs that have been planned, including the needs of students, curriculum, administration, facilities, and honorarium payments for teachers and non-permanent employees (GTT / PTT). To ensure the effective and efficient use of these funds, it is necessary to apply certain principles. The realization of school finances must be done by upholding the principles of transparency, accountability and participation. Transparency indicates that school financial management must be open and accessible to all interested parties, such as teachers, parents and the general public. Meanwhile, accountability emphasizes that the use of school funds must be accountable in accordance with applicable regulations and laws.

In this process, the school must make many considerations to determine the priorities of the programs to be funded and also to meet the needs that are unexpected or outside of the previously prepared School Activity and Budget Plan (RKAS). Therefore, financial allocation must be done carefully and wisely so that all programs and needs can be met optimally with the available financial resources (Mujayaro & Rohmat, 2020). The allocation of education funds at SMA Negeri 1 Siantar Narumonda is guided by the School Activity and Budget Plan (RKAS) which has been approved by the school in a work meeting. The existence of the RKAS that has been prepared is very helpful for schools in controlling budget expenditures to meet the necessary educational operational needs.

Based on the School Activity and Budget Plan (RKAS) for 2023, SMA Negeri 1 Siantar Narumonda received a total School Operational Assistance Fund (BOS) of Rp. 1,359,420,000. These funds will be allocated to finance various school operational activities. The allocation of these BOS funds covers various purposes such as library development, implementation of school management, learning and extracurricular activities, implementation of tests and examinations, purchase of consumables, payment of subscriptions and services, daily consumption and transportation of teachers and staff, school maintenance, honorarium and monthly transportation for teachers and non-permanent education staff, professional development of teachers and staff, management of the BOS Fund itself, and other necessary expenses.

The existence of an RKAS prepared in detail by the SMA Negeri 1 Siantar Narumonda school is very helpful in controlling education finance, especially at the stage of allocating funds. The RKAS serves as a guide in allocating the budget in a targeted manner in accordance with the needs and priorities of the planned program. With the

RKAS, the allocation of financial expenditures to meet the needs of implementing educational operational activities becomes more transparent and structured. A well-thought-out RKAS preparation process and appropriate budget allocation are key to efficient, effective and accountable school financial management. This allows schools to optimally utilize the available financial resources in supporting the achievement of the set educational objectives.

Financial Accounting at SMA Negeri 1 Siantar Narumonda

Bookkeeping or accounting is a vital function in school financial management that involves the process of recording, categorizing, and reporting all school financial transactions in a systematic and detailed manner. This function includes accurate and chronological recording of every receipt and expenditure of school funds supported by valid transaction evidence (Kusyudiyanto, 2023). The recorded financial transactions are then grouped by type or category to facilitate analysis and reporting. Based on the transaction data, school financial reports are prepared periodically such as financial position reports, activity reports, cash flow reports, and notes to financial statements to provide information on the school's financial condition in a transparent and accountable manner (Satria & Fatmawati, 2021).

Financial bookkeeping at SMA Negeri 1 Siantar Narumonda is a systematic and detailed recording process carried out regularly by the school treasurer. The aim is to collect financial data and information related to all incoming and outgoing fund flows, especially in the context of fulfilling educational facilities and infrastructure, both direct and indirect. Based on the information available, the financial bookkeeping activities at the school run well and according to procedures. This indicates that the person in charge of finance, in this case the treasurer, has carried out his duties and functions correctly, starting from receiving the application for funds, through the approval process by the principal, disbursement of funds, to the stage of periodic financial reporting. The same process also applies in financial accounting related to the fulfillment of educational facilities and infrastructure at SMA Negeri 1 Siantar Narumonda.

According to Mulyono (2019) in (Fatra & Harapan, 2017) Good school financial accounting must fulfill the principles of accountability, efficiency, effectiveness, and transparency. Accountability means that all financial activities must be recorded and reported accurately and transparently to interested parties. Efficiency means that financial management must be done sparingly and carefully, without compromising the quality of education. Effectiveness means that financial management must be carried out in an effective way to achieve educational goals. Transparency means that all financial information must be open and easily accessible to interested parties.

SMA Negeri 1 Siantar Narumonda applies a systematic financial accounting consisting of several recording books to record all financial transactions in a detailed and organized manner. These books include the General Cash Book to record all cash receipts and disbursements, the Cash Assistant Book to record details of cash receipts and disbursements from various sources, the Goods Inventory Book to record inventory mutations, the Bank Assistant Book to record bank transactions, the Accounts Receivable Book and Accounts Payable Book to record accounts receivable and payable, the Investment Book to record investments owned, and the Fixed Asset Book to record fixed assets owned by the school. Furthermore, all transactions from the auxiliary books are summarized into a Ledger consisting of major accounts such as assets, liabilities, capital, income, and expenses. Based on the Ledger, schools can prepare financial statements that

include balance sheets, activity reports, and cash flow statements. This systematics is tailored to the specific needs and conditions of SMA Negeri 1 Siantar Narumonda so that financial recording and reporting can be done easily and structured.

In accordance with Mulyono Theory (2019) SMA Negeri 1 Sipoholon has applied the principles of accountability, efficiency, effectiveness, and transparency in school financial accounting. 1) Accountability, All financial activities at SMA Negeri 1 Siantar Narumonda school are recorded and reported accurately and transparently to interested parties. Every transaction is well documented and proof of transactions must be stored neatly as evidence of accountability. By ensuring accountability, the school fulfills its responsibilities to the community and other relevant parties. 2) Efficiency, Financial management is done frugally and carefully without compromising the quality of education. School funds are allocated efficiently in accordance with established plans and budgets. By optimizing the use of funds, schools maximize the benefits gained from each expenditure. 3) Effectiveness in financial management indicates that school funding is used in an optimal way to achieve educational objectives. The funds are allocated to support quality learning activities, which contribute to maximizing student achievement and well-being in the educational process. 4) Transparency in finance underscores that all information related to school finances is openly available and easily accessible to all interested parties. Financial reports are made periodically and published to the public. By adhering to these principles, SMA Negeri 1 Siantar Narumonda can manage school finances well and make a positive contribution to students' education and development.

Financial Supervision or Audit at SMA Negeri 1 Siantar Narumonda

Every institution or institution has an obligation to account for the use of funds that have been spent to interested parties in accordance with applicable regulations (Ginanjari & Purwanto, 2022). This process is known as accounting examination or financial audit. The main objective of accounting audit is to carry out, evaluate, and ensure that all financial rules and procedures have been carried out correctly throughout the organization. Through this audit, the completeness of recording the use of the budget that has been transacted in the book can be checked so that it can be accounted for. In addition, in (Rakhmawati, 2023) Accounting checks are also intended to verify the accuracy of transactions with recorded balances, validate the validity of documented activities in accordance with the truth, evaluate all activities carried out by all relevant parties to ensure compliance with applicable rules, clarify in accordance with existing records with the support of relevant evidence, recompile transactions in accordance with the evidence of transactions that have been examined, and compile reports in accordance with existing evidence in order to be accountable.

Audit activities are carried out to find out the evidence of financial statements as a whole, so that the budget that has been used can be accounted for in accordance with the actual budget realization. This audit process ensures transparency and accountability in the financial management of an institution or institution (Dahyani, 2021). Accountable and transparent financial management is an important aspect of organizing education in schools. To ensure this, planned and systematic financial supervision and audits are needed (Nurdarmasih, 2019).

SMA Negeri 1 Siantar Narumonda, as one of the secondary education institutions in the region, also implements financial monitoring and audit mechanisms to ensure accountability and transparency in the utilization of the school budget (Bimantara et al., 2014). Financial supervision at SMA Negeri 1 Siantar Narumonda is carried out in stages and involves various parties to ensure accountability and transparency in fund management. First, internal supervision is carried out by an internal audit team formed by the principal by monitoring budget realization every month and checking compliance with applicable regulations and procedures. This internal supervision is important to ensure that the budget is used according to planning and existing rules. Furthermore, the audit team will conduct an examination of the school's internal control system to assess the school's financial statements. After conducting an examination of internal system control, the internal audit team will assess and supervise the financial statements at SMA Negeri 1 Siantar Narumonda based on all complete documents such as SPJ, proof of expenditure, bank statements, general books and school tax reports. Assessment and supervision are conducted to ensure accountability and transparency of school finances at SMA Negeri 1 Siantar Narumonda. The results of the school financial audit will provide evaluation results on the deficiencies found during the financial audit process.

The systematic internal audit conducted at SMA Negeri 1 Siantar Narumonda, as explained by Bayangkara (2008: 33) in (Ilma, 2015), includes: *First*, the auditor conducts a preliminary audit which includes an understanding of the school's financial statements, a review of related regulations, and the establishment of initial criteria for the audit. *Second*, the auditor reviews the school's internal control system. If the system is judged to be good, then the auditor has initial confidence that the financial statements are fairly presented, and vice versa. *Third*, the auditor proceeds with a follow-up audit that involves testing transaction evidence through a sample of transactions. Finally, the auditor prepares a report containing an opinion, audit conclusions, and recommendations.

Financial audits at SMA Negeri 1 Siantar Narumonda are carried out by external parties. In accordance with what is revealed by Bayangkara (2008: 8) in (Ilma, 2015), the purpose of a financial audit is to obtain an independent attestation from the auditor regarding the fairness of the financial statements that have been presented by school management. Therefore, an external party, namely an independent auditor, is assigned to conduct this audit with the aim that information users, such as parents and other related parties, feel confident about the accuracy and correctness of the information contained in the financial statements.

SMA Negeri 1 Siantar Narumonda conducts periodic financial audits by independent external auditors, who come from the Financial and Development Supervisory Agency (BPKP) and the Public Accounting Firm. The purpose of this audit is to provide an assessment of the propriety of the school's financial statements and evaluate the level of compliance with applicable laws and regulations. Financial audits are conducted twice a year, each semester. Through a monitoring mechanism involving internal parties, the school committee, the education office, and independent external auditors, the school ensures transparent, accountable, and compliant financial management at SMA Negeri 1 Siantar Narumonda.

CONCLUSION

This study aims to examine the implementation of financial management functions at SMA Negeri 1 Siantar Narumonda, which includes planning, implementation, bookkeeping, and supervision of school finances. A qualitative approach with a case study method was used to collect data through observation, in-depth interviews, and documentation studies.

The results showed that SMA Negeri 1 Siantar Narumonda has a strong commitment in implementing good and transparent financial management practices. In the financial planning process, the school involves various stakeholders such as the school committee, parents, teachers, and the principal to develop the School Budget Plan (RAPBS) and School Activity and Budget Plan (RKAS). The involvement of these various parties is important to ensure that the aspirations and needs of all stakeholders are accommodated in the financial planning.

The allocation of the use of funds is guided by the RKAS that has been prepared to finance school operational activities such as learning, extracurricular activities, human resource development, and others. Financial bookkeeping is carried out systematically and in detail by the school treasurer using recording books such as the General Cash Book, Substitute Book and Ledger. This neat and detailed recording is important to ensure transparency and accountability of financial management. Financial reports are also prepared periodically as a form of accountability to stakeholders. Financial supervision is conducted in stages, involving the principal, treasurer, school committee and education office. In addition, external financial audits are routinely conducted by independent auditors to evaluate the fairness of the financial statements and compliance with applicable regulations.

These oversight mechanisms are important to ensure that school financial management is transparent and accountable. This research provides a comprehensive picture of the implementation of financial management functions at SMA Negeri 1 Siantar Narumonda, as well as identifying challenges and opportunities for the improvement of

better financial management practices in the future. The results of this study can serve as a reference for other schools in developing an effective and accountable financial management system.

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