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Financial Management of the Eirene Waai Early Childhood Education Institution (Kindergarten), Maluku

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Abstract
Financial management is a fundamental aspect in the implementation of early childhood education institutions because it directly influences the operational sustainability and quality of educational services. This study aims to analyze the financial management of the Eirene Kindergarten in Waai, Maluku. Using a qualitative approach with descriptive methods, the research informants consisted of the principal, treasurer, and school operators. Data were collected using observation and interview techniques. Then, it was analyzed through the stages of data reduction, data presentation, and conclusions. The results of this study indicate that financial management at Eirene Kindergarten still needs to be improved through strengthening human resource capacity, utilizing technology, and strengthening the principles of transparency and accountability to ensure the sustainability and quality of educational services.

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1. NTRODUCTION

PAUD is explained in the Minister of Education and Culture Regulation of the Republic of Indonesia Number 137 of 2014 concerning National Standards for Early Childhood Education, which is a development effort aimed at children from birth to the age of 6 (six) years, carried out through the provision of educational stimulation to help physical and spiritual growth and development so that children are ready to enter further education. This means that PAUD is an institution with a vital role in stimulating children to grow and develop optimally so that they are better prepared to continue to the next level of education. As an important institution for child development, PAUD requires management that functions to maintain the sustainability of PAUD in managing existing resources to obtain quality education, one of which is financial management. The hope of becoming an institution that ensures the best quality of education must of course be supported by adequate funding and good financial management. (Husnidar et al., 2024).

Regarding funding for Early Childhood Education (PAUD), Article 37 of the Indonesian Minister of Education and Culture Regulation No. 137 of 2014 explains that components within a PAUD unit include operational and personal costs. Operational costs are costs used to pay educators and educational staff, as well as related allowances, organize learning programs, procure and maintain infrastructure, and develop human resources. Personal costs themselves are educational costs incurred for children participating in the educational process. It is further explained that operational and personal costs come from the central and regional governments, foundations, community participation, and other independent parties. Therefore, good financial management skills are required, as sound

financial management will certainly impact the efficiency of funding in the implementation of school programs. (Abdusshomad et al., 2020) Conversely, if a school is unable to manage its finances effectively, it will impact learning activities and school programs. This presents a unique challenge for PAUD, as an educational institution, in managing its finances.

In Maluku province, many early childhood education institutions are still under management, making financial management a major challenge in their implementation. However, in reality, effective management of educational institutions is a crucial element in improving the overall quality of education. (Sukatin et al., 2023). This is in line with what was conveyed by previous researchers that proper and efficient financial management can be a major determinant in the smooth running of all operational processes of educational institutions (Suroso et al., 2024).

Properly managed finances can positively impact the implementation of educational programs, including facilities and infrastructure, teacher salaries, and the provision of other necessary learning resources. This is also emphasized by Sukatin et al. (2023), who stated that accurate financial management is a crucial and essential aspect in maintaining the sustainability of educational institutions. With good financial management, educational institutions can provide quality services, thereby increase public trust and attract various parties (Sukatin et al., 2023). Financial management must be carried out properly and correctly by educational institutions to create efficiency in the use of existing funds, so that needs such as paying teacher salaries and providing adequate facilities and infrastructure will be met.

The demand for high-quality yet affordable educational institutions is indeed a necessity for stakeholders such as parents, but in reality, quality educational institutions require significant funding to support various operational and development needs. In reality, Early Childhood Education institutions in Maluku are very affordable and tend to be underestimated by parents, so the number of study groups in PAUD institutions is still small (approximately 2 classes). With this reality, PAUD must be able to manage its finances to survive and progress to meet accreditation demands and also demands from various parties such as parents.

Based on this background, this study was conducted with the aim of analyzing the financial management of the Eirene Waai Kindergarten, an early childhood education institution in Maluku. The expected contribution is to provide the school with knowledge to understand the strengths and weaknesses of its financial management. The results can also be used as input for improving Eirene Waai Kindergarten in Maluku.

2. METHOD

This study used a qualitative descriptive approach to gain a deeper understanding of financial management in early childhood education institutions. The target of the study was Eirene Waai Kindergarten, Maluku, with the research informants being the principal, treasurer, and school operator. The selected informants were individuals tasked with and responsible for providing guidance and mentoring in the administration of financial reports at the educational institution. The data collection technique used was in-depth interviews and data analysis, which involved three main stages: data reduction, data presentation, and data verification. The main emphasis in the results of this study is on understanding the meaning contained in the collected data with the aim of obtaining a more comprehensive picture of financial management in early childhood education institutions in Ambon City. As explained by Sugiono (2022), research with a qualitative approach aims to dig deeper into understanding rather than producing broad generalizations. (Sugiyono, 2022). Thus,

this research is expected to provide benefits for improving and developing the financial management of early childhood education institutions.

3. RESULTS AND DISCUSSION

In principle, the financial management of early childhood education institutions aims to ensure that all funds obtained from various sources are managed and utilized effectively, efficiently, measurably, and responsibly. Several important indicators to examine include planning, funding sources, financial records, fund use, transparency and accountability, financial management support facilities, and financial evaluation.

Financial Planning

The research results show that Eirene Kindergarten has begun its operations with financial planning. This is evidenced by the availability of a School Revenue and Expenditure Budget Plan (RAPBS) document, which is updated annually. Furthermore, budget preparation is carried out in meetings involving the principal, teachers, treasurer, and the foundation, ensuring participatory decisions regarding budget allocation.

These findings indicate that Eirene Kindergarten has implemented participatory planning principles in its financial management. The foundation's involvement in the preparation of the RAPBS demonstrates transparency in the design of the education budget. Planning is the starting point that determines the effectiveness of resource management. This aligns with previous studies that categorized the RAPBS as an effective planning mechanism (Banjarnahor et al., 2023). Furthermore, Herawati (2023) validated that stakeholder involvement in the RAPBS implementation represents sound financial management principles (Herawati, 2023).

Source of funds

Based on observations, it was discovered that Eirene Kindergarten's funding comes from several sources, including student committees, operational assistance, and government assistance. All funding sources are recorded in writing, facilitating monitoring and reporting.

The diversification of Eirene Kindergarten's funding sources is an indicator of sound financial management, as the institution is not dependent on a single funding source. With multiple funding sources, the institution's operational sustainability is more assured, although a management strategy is still required to ensure optimal use of all funding sources. This has also been emphasized by previous research, which explains that early childhood education funding typically comes from the government, the community, parents, or external partnerships. This diversification can reduce institutional vulnerability (Wahyuni, 2023).

Financial Recording

The research also shows that Eirene Waai Kindergarten has systematic financial record-keeping. Eirene Waai Kindergarten has used a cash book and, in certain positions, utilized a computer with Excel software for the recording process. Therefore, each transaction is supported by evidence in the form of notes or receipts that are properly stored. This finding indicates that Eirene Kindergarten has implemented the principle of accountability in its financial administration. Complete and well-documented records facilitate audit and evaluation processes and minimize the risk of administrative errors in recording. This practice directly supports the principle of accountability by enabling complete documentation. This finding aligns with previous research, which found that a systematic financial recording mechanism facilitates operational activities and financial accountability (Maulana et al., 2024).

Use of Funds

Eirene Kindergarten's funds have been used according to a previously prepared budget. Prioritized for teacher salaries, providing learning needs, and ultimately, for the procurement and maintenance of Eirene Kindergarten's facilities and infrastructure.

This condition indicates the existence of an internal control mechanism in the use of this institution's finances. In its use, the principal plays a crucial role in his or her role as the authorized budget user, providing approvals before the budget is disbursed. This is intended as a form of oversight and control aimed at maintaining the effectiveness and efficiency of fund use. Previous studies confirm that the principal plays a crucial role in budget implementation (Rizki & Hasibuan, 2021). As the leader (authorized budget user), the principal is obligated to understand and manage school finances effectively, transparently, and responsibly.

Transparency and Accountability

This study shows that Eirene Kindergarten has prepared financial reports, which are submitted routinely to the principal and the foundation every month. Regular reporting demonstrates financial management's accountability to stakeholders. Similarly, previous studies have confirmed that financial reports serve as management accountability for resource use.

The submission of this financial report is a form of transparency implemented by Eirene Kindergarten to build trust among all parties involved in the provision of education. With routine financial reports, every use of funds can be monitored and evaluated, thereby minimizing the potential for irregularities or fraud. This reinforces the argument of previous researchers that accountability serves not only to demonstrate an institution's ability to manage finances but also as a basis for the institution's readiness to implement transparency in the use of funds and to be under the supervision of relevant parties (Safitri et al., 2025). With transparency and accountability, the recognition function will be easily implemented. With internal control, the principle of

Financial Management Support Facilities

The research results show that Eirene Kindergarten maintains comprehensive and well-maintained financial records. Financial documents are stored in a dedicated location for easy access when needed. The availability of adequate administrative facilities is a crucial factor in supporting the audit process and facilitating the preparation of accountability reports. This is consistent with previous research, which states that administrative facilities and infrastructure are crucial for achieving educational goals (Malau et al., 2022).

Financial Evaluation

Financial management evaluations at Eirene Kindergarten are conducted periodically every semester. The results of these evaluations are then followed up by improving financial records and adjusting the School Budget (RAPBS) if necessary. Regular evaluations demonstrate that the institution has implemented a control function in financial management. Evaluations enable Eirene Kindergarten to identify weaknesses so that continuous improvements can be made to enhance the quality of financial management. This aligns with previous research that suggests that evaluations must be conducted transparently to the principal, treasurer, and other stakeholders to foster public trust in the school (Maziyah et al., 2024). This study also states that regular evaluations will support the control function and continuous improvement in the quality of financial management (Maziyah et al., 2024).

Financial Management Constraints

Although financial management at Eirene Waai Kindergarten has been running well, researchers have found several obstacles, namely late payment of committee fees by parents and limited funds available to the institution. This condition has the potential to hamper the

smooth implementation of planned programs. This problem also indicates that the institution's financial stability is still influenced by the level of payment compliance from parents and the amount of aid received by Eirene Kindergarten. Therefore, a strategy is needed, starting with planning committee payments and also strengthening communication with parents to ensure timely payments. The following is a budgeting process to be able to seek alternative funding sources through collaboration with the government, the business world, and the community. This is consistent with previous research, which states that effective financial management in PAUD involves implementing strategies including planning, budgeting, distribution, implementation, and monitoring to overcome the challenges of late payments and limited funds (Wahyuni, 2023).

4. CONCLUSION

Research at Eirene Waai Kindergarten in Maluku shows that financial management has been carried out well. All financial management functions, from planning, implementation, recording, reporting, evaluation, and control, have been systematically implemented. This is reflected in the participatory preparation of the RAPBS (Regional Budget), complete transaction recording, priority use of funds, routine reporting, and periodic evaluation. However, it must be acknowledged that Eirene Waai Kindergarten still faces challenges such as late committee payments and limited funding sources. Therefore, it is necessary to increase the diversification of funding sources, strengthen the internal control system, and optimize the use of technology in financial administration to make financial management more effective, efficient, transparent, and accountable. Thus, good financial management will support the continuous improvement of the quality of services at early childhood education institutions.

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