

OPTIMIZING FINANCIAL MANAGEMENT: A PRIORITY IN IMPROVING EFFICIENCY AND TRANSPARENCY IN HIGH SCHOOL

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Abstrak:

The purpose of this study is to determine and analyze the management of educational finance as a fulfillment of facilities and infrastructure in order to increase efficiency and transparency at SMA Negeri 1 Katibung, South Lampung Regency. This study uses a qualitative approach with a case study method. Based on findings in the field, SMAN 1 Katibung has implemented a fairly good financial management system. The discussion in this study highlights the importance of school financial management which includes (1) budget planning, (2) fund allocation, (3) funding sources, (4) supervision and transparency, (5) maintenance and development, (6) evaluation and reporting. However, one of the main obstacles that often arises in school financial management is related to fund allocation. This is due to the large number of maintenance needs for facilities and infrastructure and efforts to develop facilities that must be maintained and cared for optimally so that they continue to function properly. Thus, a sense of responsibility and ownership of facilities and infrastructure is needed as an effort to maintain, supervise and assist so that the use of facilities and infrastructure can be in accordance with the expected goals.

KATA KUNCI

Manajemen Keuangan,
Lembaga Pendidikan,
Sarana dan Prasarana

Abstrak:

Tujuan penelitian ini untuk mengetahui dan menganalisis tentang manajemen keuangan pendidikan sebagai pemenuhan sarana dan prasarana supaya dapat meningkatkan efisiensi dan transparansi di SMA Negeri 1 Katibung, Kabupaten Lampung Selatan. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Berdasarkan temuan di lapangan, SMAN 1 Katibung telah menerapkan sistem manajemen keuangan yang cukup baik. Pembahasan dalam penelitian ini menyoroti pentingnya manajemen keuangan sekolah yang meliputi (1) perencanaan anggaran, (2) pengalokasian dana, (3) sumber pendanaan, (4) pengawasan dan transparansi, (5) pemeliharaan dan pengembangan, (6) evaluasi dan laporan. Namun, salah satu kendala utama yang sering muncul dalam pengelolaan keuangan sekolah adalah terkait dengan pengalokasian dana. Hal ini disebabkan banyaknya kebutuhan pemeliharaan sarana dan prasarana serta upaya pengembangan sarana yang harus dijaga dan dirawat secara optimal agar tetap berfungsi dengan baik. Dengan demikian, dibutuhkan rasa tanggung jawab dan kepemilikan terhadap sarana dan prasarana sebagai upaya pemeliharaannya, pengawasan dan pendampingan agar pemanfaatan sarana dan prasarana dapat sesuai dengan tujuan yang diharapkan.

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INTRODUCTION

Financial management in educational institutions is a crucial element that determines the achievement of overall academic goals (Kurniasih et al., 2025). Effective financial management

is essential for the education process to run in the expected direction. Success in the education system is largely determined by educators' interplay and adequate facilities and infrastructure. The availability of sufficient funds is the main supporting factor for realizing quality education (Katureebe et al., 2023). On the other hand, the principal as a budget planner must have a deep understanding of school fund management, especially in planning and organizing all operational needs (Steven A. Finkler, Thad D. Calabrese, 2025). Financial management plays an important role in implementing school activities because all activities are related to funding from the government and non-governmental institutions, such as school committees (Bryson, 2018). So, the large amount of funds available will not guarantee the realization of quality education if an organized and efficient management system does not accompany it.

Schools and madrasas, as one of the strategic levels of education, require an efficient and transparent financial management system to support a quality learning process (Asrori et al., 2025; Septiani Selly Susanti et al., 2024). In practice, many schools still face obstacles in recording, reporting, and using budgets that are not on target. This can cause distrust from the community and risk reducing the effectiveness of education programs (Chabibi et al., 2025). This requires an in-depth study to identify weaknesses in school financial management and formulate appropriate optimization strategies so that the solutions offered can be realized and implemented. Research (Palangan, 2025) confirms that financial management to improve educational services at SMK Negeri 1 Kasihan reflects the importance of implementing more effective financial management. This shows that the existing financial system still requires professional handling to run optimally in supporting the smooth operation of educational institutions in carrying out their functions. Besides that (Ngobeni, 2022), implementing optimal financial management enables schools to distribute resources efficiently, improve the quality of educational services, and foster public trust in institutions as transparent and responsible institutions.

Transparency in financial management is crucial to strengthen support from parents, the community, and the government in implementing various school educational programs (Sabaniah et al., 2025). However, many academic institutions experience difficulties managing their finances, especially allocating funds for building construction and providing facilities (Padil et al., 2025). One of the crucial problems in educational financial management is the lack of transparency and accountability, which results in funds not being used optimally (Nugroho et al., 2022). On the other hand, the lack of competence of the principal and treasurer in managing education funds professionally. This causes the process of planning, implementing, and reporting the budget to run optimally. In addition, the gap in the involvement of related parties such as teachers, school committees, and parents in budget supervision is also an obstacle to creating transparency (Seger, 2022). As a result, the existing funding potential has not been utilized optimally to improve the quality of facilities, infrastructure, and learning processes, which should be an educational priority (Siregar et al., 2021).

The limited funds received by schools, especially in rural areas, are one of Indonesia's main challenges in managing education finance. Although the government has launched various funding programs such as School Operational Assistance (BOS) and Special Allocation Funds (DAK), the distribution of these funds is often uneven. It does not reflect the specific needs of each school (Seger, 2022). Underfunded schools face many obstacles to meet daily operational needs, such as maintenance facilities, procurement of books, and learning equipment (Herath

et al., 2023). This condition becomes more complex if the financial managers in schools do not have adequate competence in managing the budget, ultimately leading to less effective use of funds. In addition to transparency, the capacity of financial managers is also a crucial factor that influences the effectiveness of educational financial management (Bima Fandi Asy'arie, Putri Permata Sari, Weni Mariyana, 2024). Many financial managers in schools, especially at the elementary and secondary levels, do not have adequate backgrounds in finance. The lack of training and assistance in budget management leads to errors in planning and allocating funds available to support education quality improvement programs (Wakhid et al., 2025).

Optimizing financial management in schools is the process of planning, organizing, implementing, and monitoring the school budget efficiently and transparently, to ensure that the use of funds can achieve the educational goals that have been set (Wardija, 2022). Optimal financial management aims to maximize the potential of available funds, whether from the government, the community, or other sources, appropriately and beneficially. The main objective of this optimization is to increase efficiency in budget use, so that each allocation of funds can be right on target and support quality educational activities (ElMassah & Mohieldin, 2020). In addition, transparency in financial management allows all related parties, such as parents, teachers, and the community, to monitor the use of funds openly (Hill, 2020). The benefits of implementing optimal financial management include creating trust between the school and the community, reducing the potential for misuse of funds, and improving the quality of educational facilities and infrastructure essential for efficient, accountable student learning and supporting long-term academic goals (Bakhtiar, 2021).

So far, there are three main trends in previous research on financial management, specifically in high schools. First, studies that focus on the efficiency of budget use. This study highlights the importance of managing right on target funds to support academic and non-academic activities, such as facility maintenance and procurement of learning equipment (Ferrero & Salles-Filho, 2025; Hayati & Abidin, 2023; Mabi & Buluma, 2024). Second, research on financial transparency. Several studies have shown that high budget transparency increases accountability and encourages public trust, especially among parents and the government (Grimmelikhuijsen et al., 2024; Rahayu et al., 2023; Seetharam Sridhar et al., 2020). Third, the relationship of stakeholder participation in financial management. Previous research also noted that involving related parties such as school committees, parents, and teachers in financial supervision can reduce misuse of funds and increase the effectiveness of budget management (Dwangu & Mahlangu, 2021; M. Saman et al., 2024; Widjaja et al., 2022).

Overall, previous studies have not explored how to manage financial management more holistically, especially at the high school level, with an emphasis on applying concrete strategies to increase efficiency and transparency simultaneously. In addition, this study prioritizes a deeper understanding of the practical challenges rural and urban high schools face in managing finances. It offers technology-based solutions and managerial training to improve financial management capacity at the school level. Overall, previous studies have not explored how to manage financial management more holistically, especially at the high school level, with an emphasis on applying concrete strategies to increase efficiency and transparency simultaneously. In addition, this study prioritizes a deeper understanding of the practical challenges rural and urban high schools face in managing finances. It offers technology-based solutions and managerial training to improve financial management capacity at the school level.

This study aimed to determine and analyze the financial management of education carried out by the parties involved in fulfilling educational facilities and infrastructure at SMAN 1 Katibung, South Lampung Regency. The urgency of this study lies in the financial management system of education, especially in the provision of facilities and infrastructure, which is carried out transparently, openly, disciplined manner, and involves community participation in every school activity. Overall, this study provides significant contributions, both theoretically and practically. Theoretically, this study offers new ideas regarding financial monitoring mechanisms, funding sources, budget distribution, and financial planning processes. Meanwhile, the discussion of this study presents a more effective and sustainable approach to the financial management of educational institutions, to encourage the institution's sustainability as a whole while improving the quality of educational services provided.

RESEARCH METHODS

This is a field research with a case study type that uses a qualitative approach (Suprayitno et al., 2024; Tharaba & Wahyudin, 2024). This research was conducted by observing real conditions to obtain direct data sources from the research location. Therefore, the field method was chosen because the object of study is related to symptoms or events related to efforts to increase the efficiency and transparency of financial management. The aim is to obtain in-depth and comprehensive information on financial management practices. The qualitative approach is designed to obtain objective data under real conditions in the school environment. This study was conducted for three months, from January 13 to March 6, 2025, and was performed at SMA Negeri 1 Katibung, South Lampung Regency.

For the acquisition of primary data obtained in this study, namely from observation, interviews, and documentation of increasing efficiency and transparency of financial management. At the same time, the acquisition of secondary data is from various journal literature, books, school regulations, and the like, that discuss related to the research topic. Then, the main data in this study was obtained based on its importance, used in this study to select informants such as (1) Principal, (2) Deputy Head of Sarpras, (3) Treasurer of the school, and (4) Treasurer of the School Committee. The research informants above were taken from several stakeholders at SMAN 1 Katibung. Then the main data in this study were obtained based on their interests, which were used in this study to select informants, namely (1) Principal, (2) Deputy Head of Facilities and Infrastructure, (3) School Treasurer, and (4) School Committee Treasurer. The research informants above were taken from several stakeholders at SMAN 1 Katibung. The researcher chose these informants because the data's credibility was obtained by their role in providing information on school financial management in increasing efficiency and transparency to meet the needs of facilities and infrastructure used in schools.

Then, this study uses the Miles & Huberman data analysis model. There are three stages in the data analysis of this model, namely data reduction, data presentation, and concluding (Miles et al., 2014). First, data reduction. This stage is reducing as a process of selecting, focusing on simplification, and transformation of raw data that emerges from written notes in the field. Data reduction in this study was carried out after obtaining data from observations and interviews. Second, data presentation. This process is carried out by presenting data from observations and interviews with research informants through research sources, and drawing conclusions. Third, concluding. This last stage is writing a brief conclusion obtained from the

review of field notes to be used as an answer to the research topic.

RESULTS AND DISCUSSION

The following table shows that financial management and infrastructure standards are interrelated in ensuring optimal quality of education.

Table 1. Financial Management Aspect Indicators

No	Aspects of Financial Management in Schools
1	Budget Planning
2	Allocation of Funds
3	Funding Sources
4	Oversight and Transparency
5	Maintenance and Development
6	Evaluation and Report

Based on several aspects above, the results of research in the field show that financial planning in fulfilling facilities and infrastructure at SMAN 1 Katibung includes several activities as follows:

Table 2. Financial Management in Fulfilling Infrastructure Facilities

No	Form of Activity	Description
1	Budget Planning	The performance plan achieved in financial terms, involves a joint meeting between the principal, vice principal, educators, education staff, school committee, and foundation to discuss the need for facilities and infrastructure. Steps include program evaluation, preparing a budget, priority scale, work program, details of needs, and calculation of funds.
2	Allocation of Funds	Describes the school's ability to manage and account for the budget for facilities and infrastructure. Allocation of funds requires the approval of the principal and involves the vice principal in the field of facilities and infrastructure. Each expenditure is regulated with a clear accountability report.
3	Source of funds	Funds are obtained from two sources: (a) Government, through BOS and BOP from the local government; (b) From students' parents.
4	Oversight and Transparency	Financial supervision is carried out by ensuring transparency in budget use. The use of information technology for financial recording is optimized to increase efficiency and accountability. Cooperation with external parties such as government, private sector, and the community helps fulfill facilities and infrastructure.
5	Maintenance and Development	Maintenance of facilities and infrastructure is carried out periodically to maintain good conditions. Development of facilities is carried out by evaluating the adequacy and needs of existing facilities, as well as ensuring compliance with educational objectives to improve the quality of learning.
6	Evaluation and Report	Evaluation is conducted on the quality of learning and the impact of facility development on learning. Financial reports are prepared based on the approved budget and are accounted for at each monthly meeting and year-end evaluation with related parties such as foundations and school committees.

The following is a description of the presentation of research data conducted by SMAN 1 Katibung in the planning and managing educational facilities and infrastructure, including aspects of budget, fund allocation, funding sources, transparency, maintenance, development,

evaluation, and financial reports.

Budget Planning

Budget planning (budgeting) at SMAN 1 Katibung is a performance plan that will be achieved in a certain period in financial terms. Systematically, the planning is arranged to cover all activities in the school, valid for a specified period, according to the period and stated in financial units (Chatzipanagiotou & Katsarou, 2023). The budget planning steps to fulfill educational facilities and infrastructure at SMAN 1 Katibung are as follows, the first is to inventory the plans to be implemented, the budget planning team consisting of the leadership, school treasurer, staff, deputy head of facilities and infrastructure and each coordinator conducts an evaluation in advance related to the work program stated in the RKAS for the 2024 budget year which consists of Employee Expenditure of 22.2%, Goods and Services Expenditure of 55%, and School Asset Goods Expenditure of 23.8%. This is done to determine which programs, especially facilities and infrastructure, must be continued because they are related to the long-term plan stated in the 2024 budget year RAPBS, whether they need to be improved or eliminated, which will be included in the 2024 RKAS.

Second, prepare a plan based on the priority scale of its implementation. According to (Maki, 2023), planning includes the entire program implemented during one school year. Each proposed activity aims to support the institution's progress and improve students' quality. All proposals from the working meeting participants were discussed in depth by considering the priority scale, based on the main needs of the school. At SMAN 1 Katibung, budget allocation is more focused on student learning activities, especially the provision of supporting facilities and infrastructure. This shows that the school prioritizes needs in the budget preparation process, especially related to the procurement and maintenance of educational facilities (Rizky et al., 2022; Sulasmri et al., 2023).

Third, determine the work program and details, namely the program prepared by the school, by considering short-term, medium-term, and long-term programs. Financial planning fulfills how many programs are classified into short-term, medium-term, and long-term programs. According to (Challender, 2024), short-term programs are urgent repairs and ongoing maintenance such as light maintenance of classrooms, procurement of cleaning equipment, procurement of office stationery and others. For medium-term programs, large-scale repairs of facilities and infrastructure are needed, such as the procurement of classes, major rehabilitation of classroom buildings, major rehabilitation of school buildings, and others through the physical Special Allocation Fund (DAK) sourced from APBN revenues (Sulaeman & Andriyanto, 2021).

Fourth, determine the needs for program implementation. The work program that has been made is then detailed again regarding what is needed to support the implementation of the program for fulfilling facilities and infrastructure, such as honorariums for cleaning staff, honorariums for workers to make repairs, raw material purchases, etc (Sahay et al., 2020). This follows the analysis and discussion of the researcher above from the results of the researcher's observations and interviews in the field, and the program created was then formed into monetary units regarding the needs for implementing the facilities and infrastructure program.

Fifth, calculating the funds needed, the budget preparation system carried out by SMAN 1 Katibung is by the theory related to budget preparation, namely using the general approach of

Planning Programming Budgeting Evaluating System (PPBES), budgeting that is oriented towards specific and general program plans and targets.

According to (M. Saman et al., 2024), the process of planning and allocating the budget for facilities and infrastructure is determined through a joint meeting involving the principal, vice principals, educational staff, school committee education staff, and the foundation, with a discussion on planning the need for facilities and infrastructure in one school year (Shi et al., 2021). As the meeting will decide on several matters related to the evaluation of existing facilities and infrastructure, preparing the procurement of facilities and infrastructure by considering the priority scale needed, and then implementing it through the procurement of facilities and infrastructure that have been determined and agreed upon together.

Allocation of Funds

The allocation of funds at SMAN 1 Katibung illustrates the school's ability to organize, manage, and account for each activity, an accumulation of budget absorption. This shows that the guidelines can implement the RAPBS planning. Each budget needs to be approved by the leadership. If it concerns facilities and infrastructure, the vice principal in that field must be contacted as the principal's main assistant. The study results show that the allocation of funds at SMAN 1 Katibung is clear and accountable. The budget submission process for procuring relevant facilities and infrastructure requires approval from the principal. In addition, a financial accountability report must be made after the purchase and accompanied by valid evidence. According to (Phiri & Mwale, 2022) Budget expenditure for the procurement of school infrastructure, such as the provision of library books to support literacy activities at school, the acquisition of equipment and tools that are useful for students, building rehabilitation, and so on, must be carried out by the objectives of the school authorities through discussions or meetings.

Good school financial management is the main key to optimizing the allocation of funds effectively to support all educational programs and school operations (Isma et al., 2024). The effectiveness of fund allocation is greatly influenced by the school's ability to identify priority needs, such as infrastructure development, improving teacher quality, and supporting student learning (Anushek, 2010). A real example of this financial management's success is Madrasah Aliyah Negeri (MAN) 1 Aceh Tengah. This madrasa has succeeded in developing a digital information laboratory and technology-based learning facilities through mature budget planning and involving all parties. With an accurate financial reporting system and routine supervision, the school can significantly improve the quality of education without wasting the budget (Putri, 2025). This proves that effective financial management can bring positive changes in the quality and sustainable education world.

Source of funds

Based on the research results, the fulfillment of the needs for procuring educational facilities and infrastructure at SMAN 1 Katibung is supported by two main funding sources. First, funds come from the government through the School Operational Assistance (BOS) program, which is allocated routinely to support various operational needs and educational facilities at the school. These BOS funds support learning activities, facility maintenance, and the procurement of learning aids that students and teachers need (Seger, 2022). Second, the

source of funds comes from the participation of parents of students through the School Committee, a form of community participation for education (PSMUP). Funds from this committee are usually used to cover needs not covered by BOS, such as constructing additional facilities, maintaining facilities, and improving the comfort of the learning environment (Karmiyanti, 2021). With these two funding sources, SMAN 1 Katibung can make maximum efforts to provide adequate educational facilities and support the achievement of academic goals.

The role of leaders in effective school financial management is very important in optimizing available funding sources, whether from the government, the community, or other legitimate funding sources. This optimization requires strategic financial planning, precise mapping of needs, and transparent management and reporting (Rubin, 2009). By managing funding sources professionally, schools can ensure that all educational programs run smoothly and sustainably. In addition, the involvement of school committees and community participation is also key to expanding and maximizing funds' potential (Kurniasih et al., 2025). A real example of this success can be seen in SMK Negeri 4 Mataram. This school can effectively utilize various sources of funds to develop school business units, such as workshops and culinary businesses. This entrepreneurial approach increases school income and becomes a practical learning medium for students. This success proves that good financial management can strengthen independence and the quality of education (Islami et al., 2021).

Oversight and Transparency

The study results show that schools that work with external parties, such as the government, the private sector, and the community, tend to better meet the facilities and infrastructure standards. Assistance from various parties, such as grants, special allocation funds (DAK), and community donations, can help schools overcome budget constraints. According to (Holili et al., 2024) Synergy between educational institutions and other stakeholders can create a more sustainable and flexible funding system. Therefore, schools need to optimize cooperation with various parties to improve the quality of facilities and infrastructure in schools.

Increasing the effectiveness of financial management requires supervision and transparency in using the budget. Although several schools have implemented effective recording and auditing methods, financial management procedures are still considered unclear, especially regarding acquiring equipment and facilities. Transparency in the financial management of educational institutions can increase public trust and reduce the possibility of money laundering. Therefore, the use of information technology for financial reporting and recording can be a way to improve efficiency and accountability in school funding administration (Steven A. Finkler, Thad D. Calabrese, 2025).

Maintenance and Development

Based on the results of observations at SMAN 1 Katibung with the principal, the process of providing product codes for existing facilities and infrastructure is being carried out, because it must go through a long process and requires much energy when determining product codes and data collection time. One of the steps taken to minimize new purchases that require larger

funds. So that periodic maintenance or care is carried out to maintain school facilities and infrastructure, school facilities and infrastructure can be monitored properly.

The development of facilities and infrastructure is also part of an effort to improve the quality of learning, by evaluating the availability and adequacy of facilities and infrastructure at SMAN 1 Katibung, then identification of needs and improvements that need to be carried out systematically. Furthermore, designing a plan to develop or improve facilities and infrastructure by ensuring that the changes are by learning needs and support the achievement of educational goals. All members of SMAN 1 Katibung are committed to ensuring that every step taken at SMAN 1 Katibung leads to improving the quality of learning, so it can be believed that careful monitoring and in-depth evaluation are the keys to achieving higher education standards.

Pemeliharaan merupakan kegiatan yang berkelanjutan untuk merawat barang agar tetap dalam kondisi yang baik atau siap guna. The development of facilities and infrastructure is also part of an effort to improve the quality of learning, by evaluating the availability and adequacy of facilities and infrastructure at SMAN 1 Katibung, then identifying the needs and necessity of periodic improvements. Furthermore, designing a plan to develop or improve facilities and infrastructure by ensuring that the changes made are by learning needs and support the achievement of educational goals. All residents of SMAN 1 Katibung are committed to ensuring that every step taken at SMAN 1 Katibung leads to improving the quality of learning, so that it can be believed that careful monitoring and in-depth evaluation are the keys to achieving high educational standards (Stål & Babri, 2020), and maintenance of goods based on the maintenance time. Maintenance can be done daily or periodically. Two principles need to be known in the use of educational equipment, namely the principle of effectiveness and the principle of efficiency. In addition (Parikh et al., 2020), the Maintenance of facilities and infrastructure is the responsibility of the entire academic community. This is done so that the existing facilities and infrastructure are always in good condition and are not easily damaged. However, all of this also requires awareness from all employees in the school so that they have a great sense of responsibility for the facilities and infrastructure owned by the school.

Evaluation and Report

SMAN 1 Katibung School also periodically conducts a comprehensive evaluation of the quality of learning. This includes an assessment of the achievement of learning objectives, the effectiveness of teaching methods, and the level of student satisfaction. Evaluations are also carried out on the impact of the development of facilities and infrastructure on learning. The evaluation results are used to measure the extent to which educational objectives have been achieved and identify areas of improvement that need attention. In the realization data and recapitulation of the use of the 2024 budget funds, it refers to eight National Education Standards (SNP) consisting of Content Standard Development of 1.4%, Process Standard Development of 8.6%, Development of school facilities and infrastructure of 41.3%, Development of management standards of 17.5%, Development of financing standards of 15.8%, Development and implementation of the assessment system of 15.3%. All budget realizations are always scanned monthly and addressed to the Lampung Provincial Education Office for monitoring and financial report reconciliation.

The researcher also observed that the financial accountability of the school at SMAN 1 Katibung on a small scale was carried out by the treasurer, namely, reporting financial bookkeeping to the principal. While the financial accountability report on a large scale was submitted at the end of each year at a school meeting, by presented to the school committee and other related parties. In addition, the school made purchases for the procurement of goods to fulfill school facilities and infrastructure based on the planning determined through the RAPBS, which the principal had approved, then accounted for and reported to the principal, foundation, committee, and government. According to (Dwangu & Mahlangu, 2021), the school's financial accountability report in providing educational facilities and infrastructure is contained in the daily cash book made by the school treasurer, the financial control book submitted to the principal and stakeholders at monthly meetings, and end-of-year learning. On the other hand (Adriansyah & Maftuhah, 2023), Financial accountability reports must be submitted at the end of the school year, while also discussing the School Revenue and Expenditure Budget Plan (RAPBS) related to educational facilities and infrastructure with the school committee, as a form of accountability for the conformity between planning and budget use.

CONCLUSION

From the data that has been presented, it can be concluded that SMAN 1 Katibung has a well-organized financial management system. This study highlights the importance of school financial management, which includes budget planning, fund allocation, funding sources, supervision and transparency, maintenance and development, evaluation, and reporting. With well-organized financial management, school facilities and infrastructure needs can be optimally met. The principal and his deputy, as leaders of educational institutions, are also required to understand the internal situation of the school and have good managerial skills. The implications of this study show the importance of transparency in financial management, which can be achieved by involving the community as external supervisors to create an accountable and quality financial management system. In addition, in terms of providing and maintaining facilities and infrastructure, schools need to pay attention to the standard of needs and ensure the sustainability of facilities through good management. The limitations of this study lie in the scope of data, which is still limited to several schools and does not yet describe the overall condition of financial management at the high school level. For further research, a broader approach is needed, including cross-regional data and the involvement of various stakeholders. Improvement strategies include strengthening the internal audit system, managerial training for principals, and digitizing financial reports to improve the efficiency and transparency of educational institutions, especially in high schools.

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