

Financial Management in Categorized Schools the Outstanding School of Muhammadiyah

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Abstract

The provincial board of Muhammadiyah East Java categorizes three kinds of superior schools: The Outstanding School, The Excellent School, and The Inspiring School of Muhammadiyah. In 2021 there were seven schools categorized as The Outstanding School of Muhammadiyah, one of which is SMA Muhammadiyah 2 Sidoarjo. As the Outstanding School of Muhammadiyah East Java, SMA Muhammadiyah 2 Sidoarjo manages its finances by applying management principles to meet all funding needs for academic and non-academic processes. This study aims to analyze the implementation of financial management at SMA Muhammadiyah 2 Sidoarjo as a school with the category of The Outstanding School of Muhammadiyah. This study uses a qualitative method with a case study design that collects and analyzes financial management data at SMAMDA Sidoarjo. Collecting data using the method of observation, interviews, and documentation. Data analysis was carried out in three stages: data reduction, data exposure, and conclusion examination and verification. The study revealed that the financial management of SMAMDA Sidoarjo runs in accordance with the principles and procedures of financial management of Muhammadiyah schools, including planning, organizing, implementing, controlling, and accountability. In addition to the principles of transparency and accountability, this school also strengthens the principle of budget surplus so that every year the school is able to generate a significant plus balance. In the process of recording, bookkeeping, and reporting using the Sango Professional application system in accordance with financial accounting standards for non-profit institutions (ISAK 35). Financial management in this school shows high transparency and accountability. This can be seen from the achievement of the results of the school financial audit conducted by the Public Accounting Firm in 2021 with the results of an Unqualified Opinion.

Keywords: Financial Management; Outstanding School

Abstrak

Pengurus Provinsi Muhammadiyah Jawa Timur mengkategorikan tiga macam sekolah unggulan, yaitu Sekolah Unggulan; Sekolah Unggulan; dan Sekolah Inspiratif Muhammadiyah. Pada tahun 2021 terdapat tujuh sekolah yang masuk dalam kategori Sekolah Berprestasi Muhammadiyah, salah satunya adalah SMA Muhammadiyah 2 Sidoarjo. Sebagai Sekolah Luar Biasa Muhammadiyah Jawa Timur, SMA Muhammadiyah 2 Sidoarjo mengelola keuangannya dengan menerapkan prinsip-prinsip manajemen, sehingga semua kebutuhan dana untuk proses akademik dan non-akademik terpenuhi. Penelitian ini bertujuan untuk menganalisis penerapan manajemen keuangan di SMA Muhammadiyah 2 Sidoarjo sebagai sekolah dengan kategori Sekolah Muhammadiyah Berprestasi. Penelitian ini menggunakan metode kualitatif dengan desain studi kasus yang mengumpulkan dan menganalisis data pengelolaan keuangan di SMAMDA Sidoarjo. Pengumpulan data menggunakan metode observasi, wawancara, dan dokumentasi. Analisis data dilakukan dalam tiga tahap, yaitu reduksi data, pemaparan data, dan pemeriksaan kesimpulan dan verifikasi. Hasil penelitian mengungkapkan bahwa pengelolaan keuangan SMAMDA Sidoarjo berjalan sesuai dengan prinsip dan tata cara pengelolaan keuangan sekolah Muhammadiyah, meliputi perencanaan, pengorganisasian, pelaksanaan, pengendalian, dan pertanggungjawaban. Selain prinsip transparansi dan akuntabilitas, sekolah ini juga memperkuat prinsip surplus anggaran, sehingga setiap tahun sekolah mampu menghasilkan plus balance yang signifikan. Dalam proses pencatatan, pembukuan, dan pelaporan menggunakan sistem aplikasi Sango Professional sesuai dengan standar akuntansi keuangan lembaga nirlaba (ISAK 35). Pengelolaan keuangan di sekolah ini menunjukkan transparansi dan akuntabilitas yang tinggi. Hal ini terlihat dari pencapaian hasil audit keuangan sekolah yang dilakukan oleh Kantor Akuntan Publik pada tahun 2021 dengan hasil Wajar Tanpa Pengecualian.

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Kata kunci: Manajemen Keuangan; Sekolah Berprestasi

INTRODUCTION

Every educational institution in its operations requires funds to mobilize all its resources (Arwildayanto, Lamatenggo, & Sumar, 2017). On this basis, one factor that affects the quality of schools is the availability of funds needed to support all processes in schools. It is realized that the implementation of education in schools is quite dependent on the availability of school finances (Anwar, 2017). Schools as educational units can carry out the educational process effectively if their financial conditions are stable. Therefore, schools need to implement financial management effectively and efficiently so that all processes in schools can run smoothly (Indarti, 2020; Manggar, Cahyono, & Ferayanti, 2011; Santoso, 2012).

Many schools have not been able to provide optimal education services, due to limited financial resources (Indarti, 2020; Noor, 2011). On the other hand, there are schools that are financially capable, but their management is not in accordance with good and correct financial management principles. There are six financial management principles: transparency, participation, accountability, sustainability, equity, and honesty (Biyanto et al., 2011).

School financial management is an important element in achieving educational goals that are held (Manggar et al., 2011). This statement is in line with the opinion of Bua and friends *"Financial management is the fundamental element on which the success of any organization depends. Where the management is weak, success is hard to ascertain. No institution or school has ever succeeded in history without proper utilization of its resources"* (Bua, Adzongo, & Ibh, 2014). This opinion confirms that school financial management is a very important element and a measure of the success of education in schools (Arif Mujahidin, Farid Setiawan, Hanifah Dwi Astiyani, Anisa Listiyani, & Latsa Alyautami, 2022; Mayasari, Shopiana, & Julham, 2018; Nazaruddin & Putra, 2021).

There have been many studies on school financial management, three of which are: First, Budi's research entitled *"Manajemen Pembiayaan Pendidikan Pada Sekolah Dasar yang Efektif (Studi Multi Kasus SD Panglima Sudirman, SD Abdul Rahman, dan SD Welirang Batu)"*. The results of his research conclude that the application of education financing management through the BOS program is very helpful in financing school operations (Budi, 2011); Second, Ichسانی with the title *"Transparansi Manajemen Keuangan (Studi di Pondok Pesantren Salaf dan Modern Masyithoh di Desa Bolo, Wonosegoro, Boyolali)"*. The results of his research conclude that financial transparency in this Islamic boarding school starts from budgeting, bookkeeping, evaluation, and school financial accountability (Ichسانی, 2008); and Third, Desniati with the title *"Manajemen Pembiayaan Pendidikan Pondok Pesantren Darul Muttaqien Parung Bogor"*. The results of his research concluded that in the implementation of the education financing system, there are three components that must work effectively and efficiently: planning, implementation, and assessment (Shunhaji, N, & Desniati, 2020).

This research was conducted at Muhammadiyah 2 Senior High School Sidoarjo, hereinafter written SMAMDA Sidoarjo, as one of the best Muhammadiyah schools in East Java in the category *The Outstanding School of Muhammadiyah*. This category has been achieved by SMAMDA Sidoarjo since 2011 and was attached until this research was conducted. Before achieving the predicate of the best school in the category, *The Outstanding School of Muhammadiyah*, SMAMDA Sidoarjo achieved the predicate *The Excellent School of Muhammadiyah* for four years, namely 2008, 2009, 2010, and 2011 (Hidayatulloh, 2016).

As a category school *The Outstanding School*, all academic and non-academic processes at SMAMDA Sidoarjo run smoothly, thus bringing this school every year to achieve various academic and non-academic achievements at national and international levels (As'ad & Muhammad Hakim Azizi, 2020; Nasution, Suginam, & Mesran, 2021; Rahayu & Rahayu, 2015). The success of SMAMDA Sidoarjo cannot be separated from the availability of funds and proper management, thus supporting all processes in the school. The financial management of SMAMDA Sidoarjo has been going very well, this is proven by the results of the school financial audit conducted by the Public Accounting Firm Erfan & Rakhmawan in 2021, with an unqualified opinion (Hajar, 2022).

From the above background, this study aims to analyze the implementation of financial management at SMAMDA Sidoarjo as a school categorized as The Outstanding School of Muhammadiyah.

METHOD

The type of research chosen is qualitative research, namely research conducted to objectively find out all the phenomena that occur and develop in schools that are research subjects (Moloeng, 2004). This method is also referred to as the naturalistic method (natural) (Adriana Hanny Bella Sukma & Alifia Maharani Nasution, 2022) because this research is carried out in a natural state (Sugiono, 2007). In this study using flexible strategies and procedures, the research design is open, refined during the research (Sukmadinata, 2011) and the descriptive approach (Shaleh, 2008).

The researcher uses a case study design that collects and analyzes data related to financial management at SMAMDA Sidoarjo. Something that is made the case in this study is not because of problems, difficulties, obstacles, and irregularities, but because of the excellence and success in managing finances carried out by SMAMDA Sidoarjo (Iskandar, 2019; Latifah, Eri Purwanti, & Nurhadi Kusuma, 2020; Yuspiani & Hidayat, 2022).

This study's main data are derived from observations, interviews, and documentation (Suyanto & Sutinah, 2005). The informants are the principal, vice principal, financial consultant, principal and financial staff. Researchers describe empirical phenomena in accordance with existing ones in depth, detail and comprehensively which are descriptive analytic (Sholahuddin & Hidayaturrahman, 2021). Data analysis was carried out since the researcher made the proposal, while in the field, and when compiling the research report. In relation to this qualitative data analysis, Miles and Huberman suggest that there are three stages of analysis, namely: (a) data reduction, (b) data exposure, and (c) conclusion examination and verification (Miles & Huberman, 1992).

RESULT AND DISCUSSION

In Muhammadiyah East Java, there are three categories of excellent schools, namely: (1) The Outstanding School of Muhammadiyah; (2) The Excellent School of Muhammadiyah; and (3) The Inspiring School of Muhammadiyah. The assessment of Muhammadiyah East Java's superior schools uses the Excellent School Instrument with 10 standards and 105 indicators. Schools in the category of The Outstanding School of Muhammadiyah are the best schools that achieve the highest grade with a score of 400 and above from a maximum score of 420. Schools in the category of The Excellent School of Muhammadiyah get scores in the range of 330-399 and schools in the category of The Inspiring School of Muhammadiyah's score is in the range of 200-329 (PWMU Jawa Timur, 2018).

From the 2021 assessment, there are seven schools in the category of The Outstanding School of Muhammadiyah, one of which is SMAMDA Sidoarjo. The principal emphasized that "The Outstanding

School of Muhammadiyah category has been achieved by SMAMDA Sidoarjo since 2011 until now" (Wigatiningsih, Personal Communication, March 5, 2022).

Of the 10 standards used to assess the superior schools of Muhammadiyah East Java, one of them is financial management. In this financial management standard there are 11 indicators that are measured and assessed. From the results of the assessment of superior schools in 2021, on the school financial management standards of the 11 indicators, SMAMDA Sidoarjo obtained a perfect score (Arifin, Personal Communication, March 5, 2022).

From the results of observations, interviews, and documentation about the financial management of SMAMDA Sidoarjo which involves planning, organizing, implementing, controlling, and accountability, it can be described as follows:

First, school financial planning. Wigatiningsih stated that the principal leads school financial planning activities by involving all vice principals, school treasurers, administrative heads, heads of UPT PPDB, financial consultants, and School Shopping (Personal Communication, March 7, 2022). In the preparation of the income plan all sources of school finance that can be achieved, whether from parents, government assistance, private assistance, or from school business unit income are included in the income plan (Arifin, Personal Communication, March 7, 2022). This pattern is in accordance with Muhammadiyah school financial management guidelines, which emphasize that all school finances, whether in the cash, in the bank, or in existing business units, are inseparable (Biyanto et al., 2011).

Preparing the school expenditure plan begins with a review of the School Work Plan. The school leadership determines the priority scale and budget ceiling for each sector for the next one year, then each deputy principal and the head of the work unit prepares a draft budget plan by taking into account the priority scale. The next stage is to review the budget plan and finalize the activity plan and school budget (Wigatiningsih, Personal Communication, March 10, 2022). This step is in accordance with the Manahan Tampubolon concept which emphasizes the need to plan needs and activity programs, then design a budget to meet the needs and implementation of priority school activity programs, and determine school financial sources as outlined in the RAPBS for the next year (Tampubolon, 2015).

In preparing the RAPBS, six principles are applied: participatory (involving various parties), compliance with applicable regulations or guidelines, goal-oriented, measurable, comparable, and surplus. The application of the principles in the preparation of the RAPBS at SMAMDA Sidoarjo goes beyond the principles in budgeting in the financial management guidebook for Muhammadiyah schools in East Java, namely: the amount contained in the revenue budget is the normal limit for each income, the amount contained in the expenditure budget is a reasonable upper limit for each expenditure, effective and efficient, and the budget surplus (Biyanto et al., 2011).

From the RAPBS document for the last two years, data was obtained for the 2020/2021 school year, the total planned school income of Rp. 27,772,242,989, - and the total planned expenditure is Rp. 23,130,278,913,- so there is a plus balance of Rp. 4,641,964,076,-. The total planned school income is Rp in the 2021/2022 school year. 26,077,714,745, - and the total planned expenditure is Rp. 24,956,805.802, - so there is a plus balance of Rp. 1,120,908,943,-.

Second, Organizing. In financial management, the principal involves several parties: the vice principal, head of finance, bank cash holders, accounting and taxation, service division, and school financial consultants. In carrying out his function as a manager, the principal is authorized to regulate, direct, and take action on the revenue and expenditure budget. In carrying out this task, the school principal is assisted by a school financial consultant, the deputy principal is in charge of the use of the budget, and the head of

the finance department is in charge of all school budget receipts and expenditures (Wigatiningsih, Personal Communication, March 10, 2022).

In carrying out his duties the head of the finance department is assisted by three people with their respective duties as bank cash holders, accounting and taxation departments, and service departments (Alkurnia & Anggraini, 2017; Hasnadi, 2021; Herman, 2022; Masruri, Ali, & Imron Rosadi, 2021; Rekasari, 2020). Bank cash holders are tasked with periodically checking bank balances through savings books and e-banking as well as checking the use of funds for each section (Hasnadi, 2021; Yani & Fadhullah, 2022). Accounting and taxation are in charge of inputting transactions into the accounting system, carrying out bookkeeping according to existing standard operating procedures, and completing school taxation. The service department checks student bills, student financial services through the student information system. All processes that take place in finance are accompanied and directed by Mr. Utomo as the school's financial consultant (Divana, Personal Communication, March 10, 2022)

Organizing finances at SMAMDA Sidoarjo is in line with Sarwoto's opinion quoted by Baharudin and Makin, stating that organizing is a comprehensive series of activities to group a group of people, task tools, division of authority and responsibility in such a way that they are able to move in a unit to achieve organizational goals already determined (Baharuddin & Makin, 2010).

Third, Implementation. Financial implementation means realizing the school's revenue and expenditure plans. The source of income for SMAMDA Sidoarjo as explained by Wigatiningsih comes from SPP, Student Activity Fee, Education Development Fund, Student Infaq Money, Teacher/Employee Infaq Money, Dormitory Fee, Government Aid, Private Aid, and School Business Units (Wigatiningsih, Personal Communication, March 12, 2022). To optimize the achievement of school income, the school takes several steps, namely monitoring financial receipts on a weekly basis, updating student bills every month by the system, monitoring the disbursement of BOS or BPOPP funds, making short-term investments of funds that have not been used in the form of deposits in Islamic banks by profit sharing (Utomo, Personal Communication, March 12, 2022).

Technically, the realization of the school budget is carried out through five stages as stated by the head of the finance department as follows: (1) the division or committee submits a budget in accordance with the activity plan and school budget, (2) the principal verifies and validates the submission, (3) the head of finance classifying according to the budget post, withdrawing funds from the bank using a withdrawal slip signed by the head of finance and the principal, then funds can be withdrawn from the finance department for the implementation of approved activities (Divana, Personal Communication, March 12, 2022).

In the use of the school goods budget, they apply the principles of effectiveness and efficiency, where the goods purchased meet the specifications and the best quality but look for cheaper prices, so that there is a balance in the budget (Mubin, 2018). This pattern is in accordance with the provisions of the PW Muhammadiyah East Java Educational Council in book 2 Technical Guidelines for Muhammadiyah School Financial Management (Biyanto et al., 2011).

The disbursed budget is used to finance activities approved by the principal, then budget users are required to make an accountability report. In the process of recording, bookkeeping, and reporting using the Sango Professional application system that complies with the Interpretation of Financial Accounting Standards for non-profit institutions (Setiadi, 2021). In this regard, the financial consultant emphasized that "in the implementation of school activities and budgets there are two main things that are strengthened, namely compliance with procedures and strong internal control, especially there should be

no double-crossing between the functions of bank cash holders, recording (accounting) and purchase (Utomo, Personal Communication, March 22, 2022).

Fourth, Control. Financial control is an activity carried out for the guidance and supervision of school finances, starting from budget planning, budget realization and use, and preparing school financial reports. This financial control is carried out with four main objectives as explained by the financial consultant, namely: (1) ensuring the conformity of the budget realization with the school budget plan; (2) increase the effectiveness and efficiency of budget use; (3) increasing the use of school resources in supporting the implementation of school activities; and (4) correcting errors that occur in school financial management (Utomo, Personal Communication, March 22, 2022). This is in accordance with Robbins' explanation as quoted by A. Rusdiana and Wardijah who stated that financial supervision is a financial monitoring activity carried out to ensure all activities have been carried out in accordance with the school work program and to carry out inspections and repairs if there are deviations that can interfere with the achievement of goals. education (Rusdiana & Wardija, 2013).

Internal and external parties carry out financial control at SMAMDA Sidoarjo. The principal explained that "the principal carries out internal control, the Regional Educational Education Council and the Review Team formed by the East Java PW Muhammadiyah Educational Education Council" (Wigatiningsih, Interview, 24 Maret 2022). The financial consultant added that "financial control in the form of monitoring and evaluation is carried out with regard to budget achievement and absorption, the realization of absolute school budget revenues and burdens, the achievement of budget surpluses, to determine the bank's cash position, short-term investment position, and school receivables (Utomo, Interview, 24 Maret 2022).

External control is carried out by officials from the government regarding the use of grants from local and central governments. In addition, school financial control is also carried out by the Public Accounting Firm." In 2021 SMAMDA Sidoarjo underwent an external audit by an independent Public Accounting Firm with the result of an Unqualified opinion. SMAMDA Sidoarjo conducted this financial audit by the Public Accounting Firm on the realization that this school manages funds from the community and the government which are quite large, so the school must be accountable not only to internal Muhammadiyah, but also to external parties (Hajar, 2022).

In connection with the Unqualified results, the financial consultant stated that the financial management at SMAMDA Sidoarjo has met five criteria, namely: (1) the existence of a fairly strong internal control; (2) the financial statements are in accordance with the applicable Financial Accounting Standards through a reliable and informative recording process; (3) the balances in current assets have been confirmed by third parties directly related to the transactions; (4) has fulfilled its obligations to the applicable laws, namely business licensing, taxation and manpower; and (5) there is continuity between the current year's financial statements and the previous year's financial statements (Utomo, Personal Communication, March 30, 2022).

Fifth, accountability. School financial accountability is prepared starting from the receipt of funds, storage, and use. Based on the company's operational standards in the financial department, the budget user makes an accountability report on the use of the budget no later than 30 days in the following month in accordance with established procedures, by filling out the accountability report form and attaching valid evidence from a third party. If there are remaining funds, they must be deposited into a bank account in the name of SMAMDA Sidoarjo by attaching proof of deposit. Financial reporting is carried out using the Sango Professional application, which includes a statement of financial position, activity report or comprehensive income according to Financial Accounting Standard 35, cash flow report, list of fixed assets,

and budget realization report. Standardization of financial reports produced in accordance with Financial Accounting Standards and guidelines for financial management of Muhammadiyah schools issued by the Educational Education Council for Muhammadiyah Regional Management in East Java (Biyanto et al., 2011).

From the financial report documents for the last two years, data were obtained that in the 2020/2021 school year the total realization of school income was Rp. 25,480,850,331,- and the total expenditure realization is Rp. 20,452,238,218, - so there is a plus balance of Rp. 5.028.612.113,-. In the 2021/2022 school year (July 01 to December 31, 2022) the total realization of school income is Rp. 16,612,411,919,- and the total expenditure realization is Rp. 9,577,666,559,- so there is a plus balance of Rp. 7,034,745,360,-. In the School Income and Expenditure Budget Plan, there is a plus balance; in the expenditure, there is also a plus balance, so at the end of the school year, the school has an even larger balance.

The financial management of SMAMDA Sidoarjo carries out management functions in a complete and coherent manner, starting from budget planning, organizing, implementing, controlling, to accountability. In the planning function, all financial sources that can be achieved in one unit are included in one unit in the income plan, this is in accordance with the Muhammadiyah school financial management guidelines (Biyanto et al., 2011). In planning the activity program and budget requirements, it is carried out by taking into account the priority scale for the next year, this is in accordance with the Manahan Tampubolon concept which emphasizes the need for planning activity programs and priority budgets as well as determining school financial resources as outlined in the School Income and Expenditure Budget Plan (Tampubolon, 2015). In preparing the School Income and Expenditure Budget Plan, six principles are applied: participatory, compliance with applicable regulations or guidelines, goal-oriented, measurable, comparable, and surplus. These principles are in line with the Muhammadiyah school financial management guidelines (Biyanto et al., 2011).

The principal carries out the organizing function in regulating, directing, and taking action on the school's revenue and expenditure budget by involving related parties in the management of school finances, this is in line with Sarwoto's opinion that organizing is a comprehensive series of activities to group a group of people, tools and equipment (Azzahra, Ma'shum, & Kejora, 2022; Hanif, 2020; Saraswati & Faisal, 2014). tasks, division of authority and responsibility, so as to be able to move in a unit to achieve organizational goals (Baharuddin & Makin, 2010). Furthermore, the implementation function is related to the realization of the school's revenue and expenditure budget plan (Alisah & Kharissmawati, 2022; Kusuma & Permana, 2022). To optimize the achievement of school income, take steps: monitoring financial receipts on a weekly basis, updating student bills every month by the system, and making short-term investments on unused funds in the form of deposits in banks. In using the budget, applying the principles of effectiveness and efficiency, so that there is a budget balance is in accordance with the Muhammadiyah school financial management technical guidelines (Biyanto et al., 2011).

The control function is carried out in the form of internal and external guidance and supervision of school financial management (Farid Hasan, Rr. Hawik Ervina I, 2019). School financial control is carried out to: (1) ensure the conformity of the budget realization with the school budget plan; (2) increase the effectiveness and efficiency of budget use; (3) increasing the use of school resources in supporting the implementation of school activities; and (4) correcting errors that occur in the management of school finances. This is in accordance with Robbins' opinion that financial supervision is a financial monitoring activity carried out to ensure that all activities have been carried out in accordance with the school work program and to carry out inspections and repairs if there are deviations that can interfere with the

achievement of educational goals (Rusdiana & Wardija, 2013). Furthermore, the function of financial accountability is arranged starting from the receipt of funds, storage, and use. Comprehensive financial accountability report using the Sango Professional application in accordance with SAK and Muhammadiyah school financial management guidelines (Biyanto et al., 2011).

The discussion above shows that this research is different from previous research (Solehan, 2022). Budi's research focuses on implementing financial management through school operational assistance programs; Ichسانی's research focuses on financial transparency; and Desniati's research focuses on the functions of planning, implementation, and assessment (Adriana Hanny Bella Sukma & Alifia Maharani Nasution, 2022; Sutikno, 2020; Utami, Chiar, & Sukmawati, 2016). This research is more comprehensive because it focuses on implementing all management functions by strengthening the principles of transparency and accountability in education finance in schools (Haryati, 2012; Rekasari, 2020). On that basis, this research is a development of previous research. The results of this study provide an avenue for further research to link financial management with customer satisfaction and the quality of education in schools.

CONCLUSION

The results of this study indicate that financial management at SMAMDA Sidoarjo has implemented management functions comprehensively, from planning, organizing, implementing, controlling, to accountability. The implementation of financial management in this school applies the principles and procedures of Muhammadiyah school financial management. In addition to the principles of transparency and accountability, this school also strengthens the principle of a budget surplus, so that it generates a significant plus balance every year. In the process of recording, bookkeeping, and reporting using the Sango Professional application system in accordance with financial accounting standards for non-profit institutions Financial Accounting Standards (ISAK 35). Financial management in this school shows high transparency and accountability. This can be seen from the achievement of the results of the school financial audit conducted by the Public Accounting Firm in 2021 with the results of an unqualified opinion.

This type of qualitative research focuses on analyzing the implementation of financial management in schools. Of course, the results are still limited, but it is sufficient to provide a way for further research. Therefore, in the next research, research can be developed with quantitative methods or with a combination method (mix method) which combines quantitative and qualitative methods with the focus of analysis linking the implementation of financial management with other aspects, such as customer satisfaction and the quality of education in schools.

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