

Early Childhood Education Fund Financing Through a Managerial Approach for Sustainability and Quality of Education

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ABSTRACT

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This study aims to examine the management of funds in early childhood education programs from a managerial perspective. The method used is a literature study from various relevant sources over the past ten years. The results of the study indicate that the main sources of funds come from the government and the community, but limited funds and uneven distribution are the main obstacles. The principles of transparency, accountability, and effectiveness and efficiency must be applied in fund management so that the sustainability and quality of early childhood education programs services can be maintained. The implementation of an open reporting system and stakeholder participation are also important to improve financial management performance. This study is expected to provide benefits for early childhood education programs managers and can be used as a reference in developing more effective and sustainable fund management policies to improve the quality of early

childhood education.

Introduction

As the initial milestone in the education system, early childhood education has a big responsibility in determining the success of the learning process in the next stage. Early Childhood Education (ECE) have a strategic role in building a strong educational foundation for the next generation (Dini, 2022). Fund management at the Early Childhood Education (ECE) level is one of the important aspects that influences the success of the program and the quality of services provided. Although many studies have discussed pedagogical and curricular aspects, the management of funding sources and their use from a managerial perspective is still not optimal and often becomes an obstacle in the development of quality early childhood education. According to a number of literature studies, the lack of training and professional development is a major factor that influences the quality of leadership in early childhood education (Anwar et al., 2022).

The main problems faced are low transparency and accountability in fund management and lack of understanding of available funding sources and their effective and efficient use. There are many cases where school funds are used not according to the initial plan or are not reported accurately to stakeholders, including the community and government (Febrianto & Soediantono, 2022). Transparency and accountability must be strengthened through an open reporting system and a good understanding of fund management so that educational

goals can be achieved optimally.

In line with these challenges, the insights in this study are directed at understanding the sources of funds that can be accessed by early childhood education and how these funds are used optimally from a managerial perspective. The problem-solving plan is carried out through a literature study of early childhood education fund management which includes identifying sources of funds, management mechanisms, and factors that influence the efficiency of their use.

This study aims to examine the available sources of funds and their use at the early childhood education level from a managerial perspective, and to identify factors that influence the management of these funds. More specifically, the main objective of this study is to provide a clear picture of how sources of funds can be utilized optimally to improve the quality of early childhood education services. In order to ensure effective and transparent fund management, each stage of financial management must be carried out systematically and sequentially. The financial management process includes the stages of planning, implementation, recording, compiling accountability, and making reports (Febrianto & Soediantono, 2022).

The related literature review shows that the success of fund management is greatly influenced by managerial capacity, financial management systems, and active participation from all stakeholders. The application of a managerial approach based on the theory of accountability, transparency, and participation can increase the

efficiency of fund use and ensure the sustainability of early childhood education programs. The success of financing management is greatly determined by the application of the principles of transparency, accountability, and involvement of all parties involved in the world of education (Mulyasa, 2022).

It is expected that the results of this study can provide practical benefits for early childhood education managers in improving fund management, as well as contributing to the development of financial policies based on good management. In addition, this study is also expected to be a reference for other researchers and related stakeholders in efforts to improve the quality of sustainable and quality early childhood education fund management and services.

Methods

This study uses a literature study method that focuses on tracing and analyzing various literature sources that are relevant to the topic of sources and use of funds in Early Childhood Education (ECE) from a managerial perspective. Literature study is a series of actions that include reading, recording, and managing research materials (Pilendia, 2020). Literature study can also be interpreted as an effort to trace and collect theoretical references that are in accordance with the case or problem being studied. Data is obtained from journal articles, books, research reports, and government regulations published in the last ten years.

The data analysis technique was conducted descriptively-

qualitatively, namely by summarizing, comparing, and drawing conclusions from various literature findings in order to gain an in-depth understanding of the sources and use of early childhood education funds from a managerial perspective. The research procedure was carried out through several systematic stages, namely: 1) identification of research topics; 2) determination of search keywords; 3) collection of literature; 4) selection of literature; 5) analysis of literature content; 6) data synthesis; and 7) preparation of study results. These stages are designed to obtain valid and relevant data.



Figure 1. Research Flow of the Literature Review Process

The population in this study includes all literature that discusses early childhood education financial management, the principles of transparency and accountability in the management of education funds, and stakeholder participation in supporting the effectiveness of early childhood education financing. Literature samples were selected purposively based on certain criteria, such as relevance to the research topic, source credibility, up-to-dateness of information, and its contribution to the development of theoretical and practical insights related to early childhood education fund management.

This research was conducted over a period of two months, namely

from May to June 2025. Data collection was carried out through searching for literature sources from university libraries, policy documents from educational institutions, and digital access to academic databases such as Google Scholar, ResearchGate, and child education journal portals. The research instruments were in the form of a bibliography and literature selection criteria, which included aspects such as the relevance of the content to the research focus, the level of recency (the last 10 years), the quality of the methodology, and the depth of discussion related to early childhood education fund management.

The research stages begin with topic identification and formulation of the focus of the study, followed by searching and collecting literature using predetermined keywords. The collected literature is selected based on eligibility criteria, then analyzed using content analysis techniques. Content analysis is a type of research that comprehensively discusses information expressed in the mass media (Arafat, 2018). In other words, content analysis techniques are research methods used to identify, analyze, and interpret the content or meaning contained in certain documents, texts, or media systematically and objectively, in order to reveal certain themes, patterns, or messages that are relevant to the focus of the research.

In the analysis stage, the data is classified into main themes such as types of early childhood education funding sources, patterns of allocation and use of funds, and managerial principles in the financial

management of early childhood education institutions. Furthermore, data synthesis is carried out to integrate findings from various references in order to obtain a comprehensive and in-depth picture.

Result and Discussions

Any action related to obtaining funds, using funds, and managing assets as a whole to achieve company goals is called financial management (Tanfid, 2022). Education financing is an essential and inseparable component of the implementation of the teaching and learning process. Education financing also affects the quality of education at every level (Kusumadewi, 2015). In order to develop human resource potential, effective and efficient use of the education budget is expected to produce appropriate human resource.

Each component has a different function, but all aim to achieve increased potential for quality human resources, procurement of funding sources, establishment of systems and mechanisms for allocating funds, and ensuring the efficiency and effectiveness of fund use (Ferdin, 2013). In addition, the importance of accountability and ease of measuring the success of each educational unit is part of the priority.

Another definition of financial management is the management of various financial functions, which include the main activities in terms of the use of funds and efforts to obtain the necessary funds. Activities in financial management include three things, namely: budgeting, recording or bookkeeping (Accounting), and auditing (Nursobah, 2022).

From the explanation above, it can be concluded that financial management is a technique for obtaining and compiling financial information through supervision, implementation, and development of human resources to ensure that the desired education can be implemented.

Basically, the purpose of education financing management is to achieve the expected quality of the school. During each stage of the financing management process, the main focus is on achieving the school's vision and mission. The stages of education financing planning, the stages of financing implementation, and the stages of education financing supervision are all part of the education financing management process (Azhari & Kurniady, 2016). According to another opinion, the aim of educational financing is to encourage activities throughout the educational institution process towards important components that can support the sustainability of activities (Farid et al., 2025).

In order to achieve effective and accountable financial management, a clear structure is needed in the governance of financial administration. This management must meet the principles of transparency and accountability so that its use can be accounted for in accordance with applicable provisions. One important step that must be implemented is the implementation of special rules that regulate the division of tasks and functions between the treasurer, ordonator, and authorizer. The goal is to make financing administration more orderly, so that the use

of finances can be given accountability in accordance with the regulations. In financial management, there are special rules that divide tasks and functions between the treasurer, ordonator, and authorizer (Fadilah, 2020).

This system ensures that every use of funds is in accordance with applicable regulations, increases accountability, and helps prevent misuse or errors in financial management. Ultimately, the application of this principle will support the creation of healthy and reliable financial management for the sustainability of the activities of the organization or related agencies.

Every educational institution, especially PAUD institutions, which are mostly managed by the private sector or foundations, must include initial funds for the implementation of education and education financing for students. Managing school finances must follow several principles. According to Article 48 of Law No. 20 of 2003, the management of education funds is based on the principles of justice, efficiency, transparency, and public accountability. The principle of effectiveness must also be considered. The following is a discussion of the principles of financing management, namely: (Rahmah, 2016) 1) transparency, transparency means openness, and in the field of management, transparency means that there is openness in managing an activity. In educational institutions, transparent financial management means that the financial management of educational institutions must be transparent, with details about financial resources,

use, and accountability clearly so that all interested parties can easily find out. Increasing parental support requires financial protection; 2) accountability, accountability in financial management means that the management of school money can be accounted for according to plan. Accountability is a condition of a person who is assessed by others based on the quality of his performance in completing tasks to achieve goals that are his responsibility (Hamiyah & Jauhar, 2015). According to Sulistiyono, financial managers must fulfill three requirements to achieve accountability: transparency of school administrators, clear work standards, and management commitment to creating a good environment (Kembaren et al., 2021); 3) effectiveness, one important aspect in the management is effectiveness, which is the main indicator of success in achieving educational goals. In educational financial management, the principle of effectiveness is also very important. Effectiveness refers to the achievement of goals in accordance with planning. Effectiveness also includes the achievement of long-term goals that have been set by educational institutions. In this context, effectiveness means that each program must have a real positive impact on the quality of education and student development and can be measured properly (Suarjana, 2021). Therefore, to ensure optimal management of educational finances, productivity and efficiency will go hand in hand (Agusti et al., 2022). ; and 4) efficiency, the principle of financing management, efficiency refers to efforts to use available resources optimally so as to obtain maximum results at minimal cost. In

other words, efficiency is related to the process of managing funds, assets, and operations effectively in order to obtain maximum profit or benefit without wasting resources.

In the management of Early Childhood Education (ECE) financing, the main source of funding comes from the government, both central and regional. The central government through the early childhood education Directorate and education offices at the provincial and district/city levels provides financial assistance for operations, quality improvement, infrastructure, teacher allowances, and collaborative programs. However, the amount of funding from the regional government is often limited and depends on the financial capacity of each region.

In addition to funding from the government, funding sources also come from the surrounding community. Community leaders, religious leaders, village heads, social, religious organizations, and the business and industrial sectors also participate through their proposals and personal networks. This assistance may come in the form of donations from religious communities or support from social and health organizations such as PKK (Family Empowerment and Welfare Movement) and Posyandu (Integrated Health Service Post).

Furthermore, some early childhood education institutions rely on funds from internal initiatives and community contributions, such as parent fees and voluntary donations. To improve the sustainability and creativity of fund management, many early childhood education

managers try to utilize activities that can generate income, such as selling educational toys and other small economic activities. Another innovative example is the Waste Alms Movement Program" (Gerakan Sedekah Sampah or GESHOSA) initiated by POKJA RA Poncol which collects waste with economic value, which in addition to supporting financial sustainability, also instills caring attitudes and social responsibility in children. This activity is a way to instill positive habits in children from an early age, teaching them to live healthily and addressing the widespread environmental degradation (Herliyati & Suparmini, 2019).

Overall, although government funding is the main source, the success and sustainability of early childhood education financing is highly dependent on community participation and innovation in independent fund management. The main challenges faced are limited funding and uneven distribution, so joint efforts are needed to strengthen existing funding sources to ensure access to and quality of early childhood education in Indonesia.

Overall, the early childhood education financing administration and management process must be carried out professionally and oriented towards sustainability and improving the quality of early childhood education. By managing funds appropriately, on time, and transparently, education programs can run smoothly, with quality, and be able to provide maximum benefits to students and the community in general.

The problem of financing early childhood education, basically starts from the difficulty in obtaining funding sources. Based on the results of the 2006 research by the Center for Research and Development of Religious and Religious Education, it was revealed that the main obstacle in managing early childhood education financing lies in the limited funding sources available. So far, operational funds have mostly come from student tuition fees. Although these fees are routine, the amount of funds collected is relatively small. This is because the majority are located in remote or rural areas, and serve students who generally come from families with weak economic conditions, such as farmers, laborers, or workers with low incomes (Aisyah Amalia et al., 2024).

On the other hand, the problem of human resources that are still considered inadequate, coupled with minimal understanding of the flow and management of the financing budget, is a weakness that results in no in-depth analysis of how, why, and what the financing process should be carried out. This condition is further exacerbated by limited access to information, which hampers efforts to find and develop funding potential. As a result, institutions tend to be closed and only rely on financial assistance from the government.

Other problems that often arise also occur, such as low support from the surrounding community. In fact, community involvement is very crucial as active participants and drivers of the success of programs in educational institutions. Their role is very much needed to support

the financing aspect.

In an effort to improve the management of educational funding, comprehensive strategic steps are needed. Funding is a very sensitive aspect in an educational institution because it can determine the direction of progress or even decline of the institution. Therefore, all components in educational institutions need to manage funds professionally and based on the principle of openness and orientation towards improvement. Personal interests must be set aside for the sake of mutual progress.

All parties must be involved in the decision-making process of financing as a form of openness, togetherness, and collective responsibility for the institutional mandate. Furthermore, in terms of budget allocation and management, educational institutions must be able to prepare and manage budgets properly and transparently. This includes budget planning, use of funds, and reporting systems. If there are parties who do not understand the process, training or education and training on budget preparation is needed so that they are able to carry out their duties properly.

The principal as the driving force of the institution is expected to have entrepreneurial skills, managerial abilities, and strong leadership. This role is very important in ensuring the continuity and success of education financing management. In addition, community participation in the management of education financing is also important. The community can be involved through forums such as meetings or

discussions, especially in terms of decision-making regarding education costs. This aims to strengthen the principle of openness and accountability of the institution to stakeholders.

There are three main things that are very important to realize accountability. First, school management, especially in terms of finance, must be done transparently. Second, there needs to be a measurable performance standard to ensure that every task, function, and authority can be carried out effectively. Third, active participation from all parties is needed to create a conducive atmosphere, so that the service process can run smoothly (Wahyuni, 2023).

Finally, educational institutions must always uphold noble values such as justice, trustworthiness, honesty, deliberation, openness, discipline, and responsibility. These values must be used as basic principles that are firmly held by all elements in the institution in order to create good and sustainable education financing governance. With the application of these principles, it is hoped that effective solutions will be realized in managing education financing and ultimately create quality and socially responsible educational institutions.

Educational fund management means planning, implementing, and evaluating the allocation of funds for the oldest educational programs and activities. The School Work Plan (Rencana Kerja Sekolah or RKS) and the School Activity and Budget Plan (Rencana Kegiatan dan Anggaran Sekolah or RKM) are four-year strategic plan and implemented by the principal, teachers, staff, and school committee to

improve the quality of national education. which aims to ensure that management is carried out in an orderly and accountable manner. Being efficient and effective is the key to financial management.

According to Article 48 of Law Number 20 of 2003 states that the management of education funds is based on the principles of justice, efficiency, transparency and public accountability. (Rahmah, 2016). The principle of effectiveness must also be considered. School budgeting, also known as management costs, consists of planning and implementation procedures and ongoing standards for school operational costs, according to Sutomo.

The managerial role in managing Early Childhood Education (ECE) funds is crucial to ensure that the funds are used effectively, efficiently, and transparently to support the sustainability and quality of children's education services. Early Childhood Education (ECE) fund managers or administrators are responsible for planning, organizing, developing, supervising, and evaluating the use of these funds. In managing early childhood education financing, systematic and structured administrative and management steps are very important so that existing funds can be used effectively, efficiently, and transparently (Budaya, 2017).

In the planning stage, managers must be able to prepare a realistic and appropriate budget, and ensure that available funds are directed to programs that can improve the quality of education and services provided. Organization includes optimal management of human and

material resources so that funds can be used optimally. Furthermore, in management, managers must be able to create financial transparency with neat and accurate records, and carry out supervision of the use of funds.

This is important to prevent misuse, ensure that funds are used according to their intended use, and strengthen institutional accountability. In addition, managers need to conduct regular evaluations of the use of funds and the results achieved in order to determine the effectiveness of management and the need for improvement. Through this role, managers not only become financial managers, but also leaders who are able to ensure that the funds truly support improving the quality of early childhood education and meet the standards of sustainability and program success.

Thus, the managerial role in managing early childhood education funds is vital in ensuring the sustainability of quality education programs and providing real benefits for the growth and development of early childhood.

Conclusion

Early Childhood Education (ECE) fund management through a managerial approach plays an important role in ensuring the sustainability and quality of education services. The results of the study indicate that the principles of transparency, accountability, efficiency, and effectiveness must be applied in all stages of financial management. Although the main source of funds comes from the government,

community participation and internal innovation of institutions are needed to cover budget limitations.

Challenges such as lack of managerial capacity and low community involvement require continuous training and an open reporting system. Therefore, collaboration between stakeholders and professionalism in financial management are the keys to achieving sustainable and responsible quality early childhood education.

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