

SOURCES OF EDUCATION FUNDS AND THEIR MANAGEMENT

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ABSTRACT

In this day and age, many educational institutions have emerged, both educational institutions under the auspices of the government and educational institutions under the auspices of foundations. However, not all educational institutions can develop and run well, because they are constrained by funding problems. For this reason, having sources of educational financing is important for an educational institution. The purpose of this research is to investigate the sources of educational funds used by educational institutions to ensure the smooth running of the educational process. The research method used is the library research method. The results of this research are that there are many sources of educational funds that can be used and utilized by educational institutions, including the central government, regional government, foundations, student parents (committees), and in the form of donations from alumni.

Keywords: *Source, Fund, Education*

INTRODUCTION

Education is an important factor in realizing quality human resources (HR). In the education process, education will not be able to run without the support of funds that can help the education process, so that education can run well. Education financing is a long-term investment in human resources (HR). This education financing is very much needed for school programs, procurement of facilities and infrastructure, teacher salaries, employee salaries, needs to support the achievement of the school's vision and mission and create quality human resources. (Yuniarsih et al., 2022).

In the implementation of education, finance and financing are very determining potentials and are an inseparable part of the study of education financing management. The financial and financing components in a school are consumptive production components that determine the implementation of teaching and learning activities in schools. In other words, every activity carried out requires costs or funds.

According to Sudarmono et al., (2013) education financing is an important and inseparable component in the implementation of the teaching and learning process in schools. In order to form the potential of human resources (HR), the use of an effective and efficient education budget or cost can produce appropriate and successful HR. One of the keys to success in education development lies in the ability of HR to manage available funds by referring to basic needs and the priority scale of education development programs from year to year in stages and continuously in accordance with the program planning that is to be achieved. (Armawati dan Imron Rosadi, 2021).

Based on the above, it is necessary to further explore the discussion related to educational funding sources and their management. Educational financing does not only concern funding sources, but also includes efficient use. The more efficient the education system, the less cost is required to reach an educational institution.

1. Sources of Education Funds

Sources of education funds are various forms of funding obtained to support the activities and operations of educational institutions. These sources of funds can come from several parties, including the government, the community, and the private sector.

A. Government Funds

The government is the main provider of educational funding sources in many countries. These funds come from the state budget allocated through the State Budget (APBN) or Regional Budget (APBD). Several policies that support educational funding through the government include Law No. 20 of 2003 concerning the National Education System, which mandates that the government must provide at least 20% of the APBN for education Dharmakarja et al., (2020), shows that the allocation of educational funds from the government greatly influences the quality of infrastructure and educational services in various regions. They emphasize the importance of equitable allocation to reduce the gap in educational quality between regions.

B. Community Funds

In addition to government funds, the community also contributes to education funding, for example through tuition payments, voluntary donations, or participation in the construction of educational facilities. According to research by Sesmiarni et al., (2018), community participation in education financing plays an important role in maintaining the continuity of school operations, especially in remote areas or private schools that are not fully funded by the government.

C. Private Funds and International Cooperation

The private sector also plays an important role in supporting education funding. The private sector can be involved through Corporate Social Responsibility (CSR), sponsorship, or partnerships with educational institutions. Another example is grants or scholarships from international organizations aimed at improving the quality of education in developing countries. A study by Simbolon et al., (2023), shows that private sector involvement in education funding is increasing, especially in the form of public-private partnerships.

D. Education Fund Management

Education fund management is the process of allocating and using funds effectively, efficiently, and transparently to support the sustainability of educational activities. Good fund management is essential to ensure that available funds can be used optimally to achieve educational goals.

a. Principle of Transparency and Accountability

The principle of transparency and accountability is the basis for managing education funds. Educational institutions must provide open and accountable financial reports to interested parties. In accordance with Government Regulation No. 48 of 2008 concerning Education Funding, every educational institution is required to submit periodic reports on the use of funds. Research by Muchlis et al., (2022), emphasizes that transparency in the management of education funds can increase public and stakeholder trust, so that participation in education funding also increases.

b. Effectiveness of Fund Use

The effectiveness of fund management is related to the extent to which available funds can be utilized to improve the quality of education. This includes proper allocation for infrastructure needs, teacher training, procurement of teaching materials, and curriculum development. According to Nurhayati, Mukti, et al., (2022), the effectiveness of fund use can be measured from the direct impact seen in improving the quality of education services and student learning outcomes.

c. Monitoring and Evaluation System

Monitoring and evaluation system is needed to ensure that education funds are managed properly. This process involves monitoring the use of funds and assessing the achievements produced. According to a study by Syoviana & Yahya, (2022), the implementation of a good evaluation system can help identify areas that need improvement in fund management, so that appropriate adjustments can be made to increase the efficiency and effectiveness of fund use.

E. Challenges in Funding and Management of Education Funds

Although various sources of education funds are available, there are several challenges faced in funding and managing funds. According to Murni et al., (2021), the main challenges include:

- a) Disparities in fund allocation between urban and rural areas.
- b) Lack of transparency in reporting the use of funds in some institutions.
- c) Lack of resources to implement adequate monitoring and evaluation systems.

RESEARCH METHOD

This type of research is descriptive qualitative research with a library research method (Fiandi, 2022). Qualitative research is a research process to understand the phenomena that occur by creating complex descriptions and presented in words, and is carried out in a natural setting (Darmalaksana, 2020). The library research process is carried out by reviewing the literature and analyzing relevant topics that are combined. The data collection method is carried out by collecting data through documentation studies in the form of books, journals, articles, magazines that are relevant to education as an investment in human resources. The data analysis technique used is data

reduction, namely filtering data that is in accordance with the discussion, then reviewing the data that has been reduced, then concluding it so that it can answer the research questions. The data analysis technique used is theory triangulation.

RESULTS AND DISCUSSION

1. Concept of Educational Funding Sources

Educational funding sources are all parties that provide subsidies and donations received by school institutions, both from official source institutions and from the community itself on a regular basis. Funding is an important component that cannot be separated from the implementation of education (Apriyani et al., 2022). Education as something very complex requires a lot of funding. All aspects of education that will support the smooth running of education must be met. all aspects of education cannot be met without funding. In other words, education cannot run without funding, especially education in formal educational institutions.

Educational institutions in Indonesia consist of various types, both in terms of type, management and financing. There are state educational institutions that are fully under the responsibility of the government in terms of financing, and there are also private ones whose financing is more focused on the private sector in addition to financial assistance from the government. There are even private educational institutions that refuse assistance from the government. The funding provided by the government to educational institutions is often insufficient to meet the needs of educational institutions optimally, even for state educational institutions. This is proven by the many state educational institutions that still lack facilities and infrastructure. Moreover, private educational institutions, which have to struggle hard to meet the needs of their institutions independently. This condition causes educational institutions in Indonesia to be unable to fully rely on and hand over their financing to the government (Fiandi, 2022).

So we can conclude that sources of education funding are various parties who provide either money, manpower or goods which can directly support the effectiveness and implementation of the implementation of education management.

2. Legal Basis for Education Funding Sources

The sources for implementing education funding regulations include:

A. The 1945 Constitution

The Constitution of the Republic of Indonesia states that every citizen is obliged to attend basic education and the government is obliged to finance it. Of course, with community participation in supporting the development, implementation of the curriculum, education evaluation, management and funding in accordance with national education standards. Funds for community-based education can come from education providers, the community, central and regional governments, and other sources that do not conflict with applicable laws and regulations (Apriyani et al., 2022).

Article 31 paragraph (4) of the 1945 Constitution mandates the Indonesian government to set an education budget of 20 percent of the state budget. In the discussion of the legislation, of course, it regulates how the government supports and facilitates the creation of education by taking into account how the process takes place, namely with the support of the rules in force in Indonesia so that education should be the right of all Indonesian citizens who are no longer hindered by financial limitations. Although in its application there are still shortcomings or things that hinder the smooth distribution of education costs from the government to educational units such as schools or other educational institutions.

B. Law Number 20 of 2003 concerning the National Education System

Article 11 paragraph (2) of Law No. 20 of 2003 states that the government and regional governments are required to guarantee the availability of a budget for the provision of education for every citizen aged seven to fifteen years.

Article 12 paragraph (1) also states that every student in an educational unit has the right to receive a scholarship for those who excel whose parents are unable to finance their education.

In Chapter VIII Article 34 concerning Compulsory Education, the law states: "Every citizen aged 6 (six) years can participate in the compulsory education program; The Government and Regional Governments are required to guarantee the implementation of compulsory education at least at the basic education level without charging fees, compulsory education is the responsibility of the state organized by educational institutions of the Government, Regional Government and the community. Education funds other than educator salaries and civil service education costs are allocated a minimum of 20% of the APBN in the education sector and a minimum of 20% of the APBD. The salaries of teachers and lecturers appointed by the Government are allocated in the APBN and APBD (Bashori dan Aprima, 2019).

Also, the source of education funds as stated in Article 46 paragraph (1) states that education funding is a shared responsibility between the government, regional governments and the community.

C. Law Number 14 of 2005 concerning Teachers and Lecturers

Article 13 of the Law concerning Teachers and Lecturers states that "The Government and Regional Governments are required to provide a budget for improving academic qualifications and teacher certification for in-service teachers who have been appointed by educational units organized by the government, regional governments, and the community. Further provisions regarding the budget for improving academic qualifications and teacher certification are regulated by Government Regulation (PP) (Muniroh dan Muhyadi, 2017).

D. Government Regulation Number 48 of 2008 concerning Education Budgeting

Government Regulation No. 48 of 2008 states that education funding is a shared responsibility between the government, regional governments, and the community. Types of education costs are also grouped into (W. P, 2013):

- a. Education unit costs, including operational costs, investment costs, education cost assistance and scholarships.
- b. Education implementation costs, including costs for organizing and/or managing education by the government, whether central, provincial, city or district, and education unit organizers established by the community.
- c. Personal costs of students (personal costs), including costs incurred by students to be able to follow the learning process regularly and continuously.

If these three types of education budgeting are achieved and synergize well, it will certainly facilitate the learning process and create order in educational institutions.

- A. Regulation of the Minister of National Education Number 19 of 2007 concerning Education Management Standards

Guidelines and management of funds in education financing standards are also based on Regulation of the Minister of National Education No. 19 of 2007 concerning Education Management Standards. In the field of finance and financing, it is explained that schools or madrasas have the right to manage: (i) sources of income, expenditures, and the amount of funds managed; (ii) preparation and disbursement of budgets, as well as fundraising outside of investment and operational funds; (iii) the principal of the school or madrasah is given the authority and responsibility to spend the education budget according to his function; and mandates the reporting of (iv) bookkeeping of all income and expenditures and use of the budget to the school or madrasah committee and related institutions above it (Apriyani et al., 2022).

- B. Regulation of the Minister of National Education Number 32 of 2018 concerning Minimum Education Service Standards

In Article 1 paragraph 1 of this Ministerial Regulation, the minimum service standards (SPM) for education are provisions regarding the types and quality of basic education services which are mandatory government affairs that every student is entitled to receive at a minimum (Apriyani et al., 2022).

3. Types of Education Costs

Basically, education financing can be divided into several types, namely:

- A. Direct Costs and Indirect Costs

Direct costs are defined as expenditures that directly finance the implementation of education, teaching, research and community service. Costs that directly affect aspects and processes of education, for example: Costs for teacher salaries and procurement of teaching and learning facilities. Costs incurred for the purposes of implementing teaching and student learning

activities in the form of purchasing teaching tools, learning facilities, transportation costs, teacher salaries, whether incurred by the government, parents, or students themselves (Saleh & dan Fauzi, 2019).

Indirect costs are defined as costs that generally include the loss of income of students due to undergoing education, freedom from tax burdens due to the non-profit nature of the school, freedom from renting school equipment that is not used directly in the education process and depreciation as a reflection of the use of school equipment that has been used for a long time (W. P, 2013).

B. Routine Costs and Development Costs (Recurrent and Capital Cost)

Routine and development costs are part of direct costs. Routine costs (recurrent costs) are costs used to finance educational operational activities for one budget year (Ridwan dan Sakdiyah, 2022). These costs are used to support the implementation of teaching programs, payment of teacher and school personnel salaries, office administration, maintenance and care of facilities and infrastructure. Routine costs are calculated based on "per student enrolled". According to him, routine costs are influenced by three main factors, namely: the average teacher salary per year, the ratio of teachers, students and the proportion of teacher salaries to total routine costs.

Development costs (capital costs) are costs used to purchase land, build classrooms, libraries, sports fields, building construction, procurement of mobile equipment, replacement and repair costs. Development costs are calculated on the basis of "per student place". According to him, in calculating development costs, there are several factors that must be considered, namely: a pleasant place for students to study, location or site costs, and furniture and equipment costs.

C. Private and Social Cost

Private cost is the cost incurred by families to finance their children's schooling and includes forgone opportunities. In this regard, Jones said "in the context of education these include tuitions, fees and other expenses paid for by individuals". In other words, private costs are (including personal costs). In this regard, Jones in Sudarmono et al., (2013) said "Sometimes called public cost, the include cost of educations financed through taxation. Most public school expenses are examples of social costs". In other words, public costs are school costs paid by the community. Private costs are a type of cost that is still often complained about by the Indonesian people in relation to the costs that must be incurred by parents of students.

D. Monetary Cost and Non-Monetary Cost

Monetary cost is all forms of expenditure in the form of money, either directly or indirectly, which are spent on educational activities. While non-monetary cost is all forms of expenditure that are not in the form of money, although they can be valued in the form of money, either directly or indirectly, which are spent on educational activities, for example materials, time, energy, and others (W. P, 2013).

E. Sources of Education Funds and Management Strategies

The variety of forms and types of educational institutions in Indonesia, causes a variety of sources of funds in financing. Among the sources of education funds in Indonesia are:

a. Central government

In essence, the 1945 Constitution has mandated that all rights to education are the responsibility of the state. This means that dogmatically the state should be the party most responsible for the educational journey for all (Ridwan dan Sakdiyah, 2022). In its implementation, the central government has allocated education funds of 20% of the total APBN. This amount of funds is allocated for all aspects of education, including the procurement of facilities and infrastructure, teacher salaries, and so on.

The education funding sourced from the central government is disbursed by the government through the distribution of BOS funds. The BOS funds are allocated by the government for each student with the amount of the budget adjusted to their level of education. In the use and management of BOS funds, educational institutions must be guided by the technical instructions (juknis) for the use of BOS funds issued by the government. BOS funds are provided by the government to all schools that already have operational permits from the government even though the school/educational institution still has private status managed by a foundation/community.

In addition to BOS funds, the central government also provides BSM (Poor Student Scholarship) funds. This BSM is specifically allocated by the government for students with low economic status. The BSM funds are directly distributed by the government to the students concerned through their respective accounts.

b. Regional government

In Law Number 20 of 2003 concerning the National Education System, Article 34 states that Education funds other than educator salaries and civil service education costs are allocated at least 20% of the APBN and 20% of the APBD in the Education sector (Fattah, 2000). In addition to funds from the central government, education funding also comes from regional governments. The law mandates that 20% of a region's APBD must also be budgeted for the education sector.

rced from the regional government is some from the province and some from the district. The provincial government is responsible for educational institutions at the high school level, such as SLTA and vocational schools. Meanwhile, the district government is responsible for educational institutions at the junior high school level and below, such as SD and SLTP. The use of the budget from the regional government, for example, is used for

the salaries of educators and education personnel because they are employees of the regional government.

c. Committee

The school committee is an organization that embraces and accommodates and endeavors to unite the vision and mission of the education components in the community in improving the quality of education (Fiandi, 2022).

The school committee is a representative of the community consisting of parents of students, community leaders and people who care about education. The role of the committee in financing education is very important. Cooperation between schools and the community is needed to overcome various obstacles faced (Nurhayati, Nasir, et al., 2022).

The committee that accommodates and channels the aspirations of the community, especially parents of students, towards educational institutions, will produce programs that are in accordance with the needs of the community. To run programs that come from the community (parents of students) of course also requires costs that must also be supported by the community through the committee.

The collection of education funds from the community (parents of students) must be carried out carefully. The school should not be directly involved in the collection because it will be considered an illegal levy that is against the law. Management of funds sourced from this committee must be fully handed over to the committee, starting from planning, implementation, management and reporting.

d. Foundation

Private educational institutions built and managed by foundations, the main source of funding will come from the foundation. Meanwhile, educational institutions that already have state status usually no longer depend on foundations for funding, because there are already funding sources from the government (Riski, 2018).

Foundations in seeking education funds can be through efforts that have been allocated for the development of educational institutions. It can also be through permanent donors or non-permanent donors. Foundations can collect and use the funds they have according to the needs in developing the educational institutions they manage.

e. Students

Many schools implement direct education to students about instilling an attitude of giving and sharing with others. One example of such a program is Gebu (a thousand movements) which encourages students to give alms on a specified day with a nominal value of 1000 rupiah. There are also schools that implement a love of charity. The funds collected from these students are not binding, only a recommendation so that they are not considered extortion. The

use of funds collected from these students can be used to help students who are economically disadvantaged for the smooth running of their education (Sudarmono et al., 2013).

f. Alumni

Alumni donations as a form of social concern for their alma mater are one source of educational funds that need to be considered, considering the large number of alumni produced each year has the potential to generate large (Dewi, 2022). The potential for educational fund donations from alumni is very large if managed properly, especially if many of the school's alumni have been economically successful.

To collect funds from alumni for the development of educational institutions, this can be done through alumni association organizations. Moreover, currently, educational institutions generally already have alumni groups through social media such as WA, IG, FB and so on, making it easier to raise funds. The use and management of funds from alumni are very flexible according to needs.

g. Foster parents

Foster parents are people who replace the role of parents so that the role of parents as a source of education funding, mentoring attitudes and relationships in daily life, in addition to being role models who can be imitated voluntarily monitoring the growth and development of the child's feelings, ideals, and intentions. Foster parents basically do not have a specific obligation to finance the education of a foster child, but this obligation only attaches specifically after the person concerned declares himself as a foster parent for a foster child who comes from an economically disadvantaged group.

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Educational funding from foster parents is generally found in children who live in orphanages (Fiandi, 2022). However, there is also educational funding from foster parents that specifically only finances education, while the foster child continues to live with their parents on a daily basis. Funding from foster parents is also in the form of cross-subsidies between guardians whose children attend the same school.

h. Educational institution business units

Currently, many educational institutions have developed business units to support the operational costs of the educational institution. In general, private educational institutions managed with modern management already have their own business units, so that educational institutions can finance themselves without having to rely on other sources of funds from outside the educational institution. Educational institution business units will create independent educational institutions.

Educational institutions under the auspices of the government (state schools) also have many business units. The business units most commonly implemented by educational institutions are cooperatives, waserda, and canteens. There are even educational institutions that have business units in the form of supermarkets, factories, farms and so on. All business units owned by educational institutions will become separate sources of funds for the educational institution.

i. Other non-binding donations

Non-binding donations from various parties can also be part of the source of education funding in Indonesia. The Indonesian people, who are predominantly Muslim, actually have a very potential, large, rich, abundant and sustainable source of education funding. The source in question is ZISWA (zakat, infak, sadaqah and waqf) (Ahmad Syaddad, 2020). Empowering donations in the form of ziswa for education funding will be very promising for the progress of educational institutions.

The use of education funding funds from non-binding donations such as ziswa will be more flexible and not binding like the use of budgets from government funds. Educational institutions can use it according to the needs of the institution without being bound by regulations that could have legal implications.

The process of managing school finances as an implementation of education funding management that has been protected by law requires several stages such as budget planning, strategies in finding sources of school funds, effective and efficient use of costs, budget supervision and evaluation and accountability to related parties.

The School Revenue and Expenditure Budget Plan (RAPBS) is an integrated budget between the receipt and use of funds and their management in meeting all school needs during one school year. The source of funds for obtaining and using funds is adjusted to the objective conditions of the interests of the school and the donor. The RAPBS functions as:

- a. Guidelines for collecting and spending funds.
- b. Exploring potential funds creatively and optimally.
- c. Honest and open use of funds.
- d. Productive development of funds.

e. Objective accountability of funds.

The steps for preparing the RAPBS are as follows:

- a. Inventory of plans.
- b. Preparation of plans based on the priority scale of their implementation.
- c. Determination of work programs and programs in detail.
- d. Determination of needs.
- e. Calculation of funds needed.

Determining the source of funds for the activity plan.

The stages of preparing the RAPBS into the School Revenue and Expenditure Budget (APBS):

- a. The RAPBS prepared by the school and the school committee management.
- b. The RAPBS is sent to the office of the Department of National Education (Kandep Diknas) of the City or the City Education Office for further approval.
- c. The RAPBS is examined at the Kandep Diknas by the supervisor and Head of Finance and Head of the Center for Research and Education (PRP) and relevant sub-sections, then sent to the school after revision.
- d. The school holds a meeting with the school committee.
- e. The RAPBS is approved after being agreed upon by the school committee in a meeting.
- f. RAPBS changes to APBS after being approved by the Head of the City Education Office or the Head of the City Education Office.
- g. The approved APBS is sent back to the school and used as a reference for school financing.
- h. The recapitulation is sent to the mayor.
- i. The recapitulation is sent to the Provincial Education Office.

The importance of schools carrying out these stages is to realize a teaching and learning system that meets standards and maintains good relations with educational stakeholders (Apriyani et al., 2022). Usually, the party entrusted with financial management in schools also proves its accountability with financial reports such as daily cash books, financial control books, monthly meetings, quarterly meetings and year-end meetings as a form of financial management reporting. This is necessary, especially if financial sources are also obtained from outside the school.

CONCLUSIONS AND SUGGESTIONS

Based on the results of the research and discussion that have been described above, it can be concluded that sources of educational funds are an important component that must exist and be owned by an educational institution so that educational institutions can run and develop well and are not constrained by funding and financing issues. Sources of educational funds that can be obtained and used by educational institutions include: funding sources from the central government, local government, foundations, parents of students (committees), and in the form of other donations that can support the financing problems of educational institutions.

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