

DOI:
doi.org/10.21009/PIP.381.9

Diterima	: 24 April 2024
Direvisi	: 29 April 2024
Disetujui	: 29 April 2024
Diterbitkan	: 30 April 2024

STRATEGI PEMENUHAN SUMBER DAN PENGELOLAAN PEMBIAYAAN PENDIDIKAN DI SEKOLAH DASAR

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Abstrak: Salah satu masalah penting dalam pembangunan pendidikan hampir setiap negara di dunia adalah pembiayaan pendidikan. Pembiayaan pendidikan merupakan aktivitas yang berkenaan dengan perolehan dana yang diterima serta bagaimana penggunaan dana tersebut untuk membiayai seluruh program pendidikan yang telah ditetapkan. Penelitian ini bertujuan untuk mengetahui sumber-sumber pembiayaan pendidikan dan bagaimana pengelolaan pembiayaan pendidikan sekolah dasar di Kabupaten Blora. Metode yang digunakan dalam penelitian ini adalah metode kualitatif. Penelitian dilakukan di tiga sekolah dasar yang berada di Kabupaten Blora. Metode pengumpulan data dalam penelitian ini dilakukan dengan tiga cara, yaitu: wawancara, observasi, dan dokumentasi. Hasil penelitian adalah: Pembiayaan pendidikan terkait erat dengan ekonomi pendidikan. Pengelolaan yang efektif membutuhkan perencanaan, sumber dana memadai, distribusi yang tepat, pengawasan ketat, dan evaluasi teratur. Pembiayaan sekolah dasar di Kabupaten Blora didukung oleh pemerintah pusat, daerah, dan masyarakat. Pengelolaannya melalui tahapan perencanaan, pelaksanaan, dan evaluasi. Dana digunakan untuk kegiatan seperti belanja barang, jasa, dan non-personalia. Evaluasi berfokus pada sumber dan penggunaan dana sesuai rencana.

Kata-kata Kunci: Strategi, Pengelolaan Sumber Daya, Pembiayaan Pendidikan.

STRATEGY FOR FULFILLING RESOURCES AND MANAGING EDUCATION FINANCING IN PRIMARY SCHOOLS

Abstract: One of the important issues in education development in almost every country in the world is education financing. Education financing is an activity related to the acquisition of funds received and how the funds are used to finance the entire education program that has been determined. This research aims to find out the sources of education financing and how the financing of primary school education is managed in Blora district. The method used in this research is qualitative method. The research was conducted in three primary schools in Blora district. The data collection method in this research was conducted in three ways, namely: interview, observation, and documentation. The results of the research are: Education financing is closely related to education economics. Effective management requires planning, adequate funding sources, appropriate distribution, close supervision and regular evaluation. Primary school financing in Blora district is supported by the central, local and community governments. Its management goes through the stages of planning, implementation and evaluation. Funds are used for activities such as goods, services and non-personnel expenditure. Evaluation focuses on the source and use of funds according to plan.

Keywords: Strategy, Resources management, Education financing.

INTRODUCTION

Education is the main pillar in building the nation, as stated in the preamble of the 1945 Constitution, which states that the purpose of education is to instill intelligence in the life of the nation, protect every person of Indonesian blood, improve general welfare, and help realize the prosperity of the people and world order. In this modern life, education is very important. A smart, proficient and competitive workforce is the key to the country's progress. Therefore, whether in cities or rural areas, education must be of high quality. All individuals deserve a decent and quality education. Education plays a vital role in various aspects of life, offering opportunities to improve the quality of life and achieve a better standard of living for every individual.

Quality education is an expensive investment. Public awareness in bearing the cost of education will essentially give the community the power to be responsible for the provision of education. Education is seen as a public sector that can serve the community with a variety of teaching, guidance and training needed by students.

Finance and financing in the provision of education is a very important potential, and is an important part of the study of education financing management. The financial and financing component of education is part of consumptive production. This component determines how educational activities run with the support of funding sources and financing management.

One of the important issues in education development in almost every country in the world is the financing of education. Education financing is an important part of education as a whole. Without well-managed financing, all school activities will be hampered, including the procurement of facilities and infrastructure, teacher and education personnel salaries, and building construction. Education costs are an essential part of education operations. It is possible that the educational process cannot take place without financial assistance. So, along with other components, education financing plays an important role in achieving educational goals.

Education financing as a study cannot be understood comprehensively without examining the underlying concepts. There is an assumption that discussing education financing cannot be separated from the issue of education economics. Blaug explicitly states that "the economics of education is a branch of economics". So, it can be said that basically education financing is a part or branch of economics because education financing is "the costing and financing of school places" or part of the economic problems of education (Mulyono, 2017).

In the context of organizing education both at the macro level (state) and at the micro level (institution), what is considered important is the issue of financing. Financing is an element that must be available. In accordance with Law No. 20 of 2003 concerning the National Education System (Sisdiknas) article 49 paragraph 1 reads that education funds other than educator salaries and official education costs are allocated at least 20% of the State Budget (APBN) in the education sector and at least 20% of the Regional Revenue and Expenditure Budget (APBD). Similarly, local governments, each year, set a budget for education such as for teacher salaries and salaries for other education personnel.

Research (Tsaqif, 2021) states that the effective management of education financing is influenced by several activities such as RKAS planning, sources of funds, distribution, supervision and evaluation. In this case, the management of education financing is planned, implemented and evaluated in a School Activity and Budget Plan as evidenced by clear financial reports within a predetermined period of time.

This research is similar to previous research but conducted in different places. This study not only discusses the management of education costs, but also discusses the sources of education funds.

So, based on the conditions described above, the problems of this research are focused on (1) How is the fulfillment of education financing sources in primary schools?; (2) How is the management of education financing in primary schools?.

RESEARCH METHODOLOGY

The method used in this research is a qualitative method. Sugiyono (2018) states that qualitative research methods are research methods based on philosophy, which are used to research on scientific conditions where researchers are instruments, data collection techniques and qualitative analysis. The research was conducted in three elementary schools in Blora Regency, namely SDN 2 Pengkolrejo Blora Regency, SDN 3 Pengkolrejo Blora Regency, and SDN 2 Tinapan Blora Regency.

The data collection method in this study was carried out in three ways, namely:

1. Interview

Interview is a question and answer process in research that takes place orally. Interviews in this study were conducted with the school principal and school treasurer, as well as related parties in the management of education financing at school.

2. Observation

This technique is carried out by observing and visiting the object of research directly so that it can provide an overview of the behavior of the object of research. The author directly visited the research locations, namely SDN 2 Pengkolrejo, SDN 3 Pengkolrejo, and SDN 2 Tinapan.

3. Documentation

The documentation technique is carried out by collecting data through written documents, such as archives, books on theories, expert opinions, laws and others related to the management of education financing. The data obtained in data collection cannot be used immediately, but needs to be analyzed so that the data is easy to understand and the research results can be informed to others. The author in analyzing this data uses descriptive qualitative methods.

RESULTS AND DISCUSSION

Concept of Education Financing

In English, costs are commonly used with the terms cost, financial, expenditure. According to Usry and Hammer (2018) cost is a cost as an exchange, a forgoing, a sacrifice made to secure benefits. Cost is used to measure the outflow of goods or services that are juxtaposed with revenue to measure income.

Education financing is an activity related to the acquisition of funds received and how these funds are used to finance all educational programs that have been determined. Revenue or sources of education funds received by schools are obtained from the APBN, APBD, and the community. Bowen & Venkatachalam (2008) explain that: "Revenues are derived from several sources: federal, state, and local appropriations, tuitions, gifts and grants from private individuals and corporations, endowments, and sales of goods and services. The revenue theory of educational cost is subject to an important qualification". Revenue is derived from several sources: federal, state, and local appropriations, tuition, gifts and grants from private individuals and corporations, endowments, and sales of goods and services. The revenue theory of tuition is subject to an important qualification.

Regarding the use of education funds, according to John, Morphet and Alexanders (2003), each school should establish a plan that prioritizes comprehensive education financing. Comprehensive planning of a school financing program involves making decisions about: (1) the education programs that should be financed, (2) the tax system used to finance these programs, and (3) the allocation system of state funds to regions or areas.

Financing is important in the successful implementation of education. According to West (2014) the role of government includes government protection of minors, external influence on the role of education, and equalization of educational opportunities, improving the quality and relevance of education.

Every decision in education financing will affect how resources are acquired and allocated. Therefore, it is necessary to look at who will be educated and how much education services. Similarly, what kind of government system is appropriate to support the education financing system. This needs to be seen in light of the need and availability of education, parental responsibility and broad social benefits.

According to Levin (1987), education financing is the process by which available revenues and resources are used for school operations in different geographic areas and levels of education. Education financing is related to the political field of education and government financing programs. Some terms that are often used in education financing are school revenue, school expenditures, capital, and current cost. In education financing there is no single approach and the best one is for financing all schools because the conditions of each school are different.

According to Fattah (2012) education costs include direct costs and indirect costs. Direct costs consist of costs incurred for the purposes of implementing learning and student learning activities in the form of purchasing learning tools, learning facilities, and teacher salaries. While indirect costs in the form of lost profits in the form of lost opportunity costs sacrificed by students during learning.

Supriadi (2014) divides education costs into three categories, namely:

1. Direct cost and Indirect cost

According to Anwar (1991) in Sudarmono, direct costs are defined as money expenditures that directly

finance the organization of education, teaching, research and community service. Direct costs are also defined as costs that directly touch the 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 learning activities of students in the form of purchasing learning tools, learning facilities, transportation costs, and teacher salaries, whether incurred by the Government, parents, or students themselves. The following types of costs are part of direct costs, namely: Recurrent costs. Recurrent costs are costs that are used to finance educational operations for one fiscal year. These costs are used to support the implementation of the teaching program, payment of teacher salaries, and school personnel, office administration, maintenance and maintenance of facilities and infrastructure, and others.

According to (Sudarmono, Hasibuan, & Us, 2021), indirect costs can be interpreted as costs that generally include the loss of income of students because they are participating in education (earning foregone by students), free tax burden due to the nature of schools that are not for profit (cost of tax exemption), free rent for school equipment that is not used directly in the education process and depreciation as a mirror of the use of school equipment that has been used for a long time (implicit rent and depreciation).

2. Private cost and Social cost

Private costs are costs incurred by families to pay for their children's schooling and include forgone opportunities. In other words, private costs are school fees paid by families or individuals. Meanwhile, social costs are the costs incurred by society for education, either through schools or through taxes collected by the government and then used to finance education.

3. Monetary cost and Non-monetary cost

Monetary costs are all forms of expenditure in the form of money, both directly and indirectly incurred for educational activities. Meanwhile, non-monetary costs are all forms of expenditure that are not in the form of money, although they can be valued in the form of money, both directly and indirectly issued for educational activities, for example material, time, energy, and others.

Sources of Education Costs

Regarding cost sources, Bray (Zamjani, 2020) states that education costs are all inputs that can be obtained from the government, family, community, and other relevant agents. Education costs at the school level are obtained from central government subsidies, local governments, student fees, and community donations. Education financing recorded in the School Activity and Budget Plan (RKAS), most of the education costs at the public school level come from the government, while for private schools it comes from students or foundations.

National education financing is structured with reference to the legislation in force in Indonesia. Our government emphasized education financing through Law No. 20/2003 on the National Education System. Education financing that comes from the central government and local governments already have legislation in terms of education financing in the form of:

1. School Operational Assistance Fund (BOS)

Based on Permendikbud Number 6 of 2021 concerning the Technical Guidelines for Regular BOS Funds, BOS Funds are funds issued by the government for educational purposes that aim to reduce the burden on the community in financing education.

The BOS Fund is a government program in the form of direct funding to educational institutions with the amount of assistance funds received by schools calculated based on the number of students in each school. As a form of attention to the poor, the allocation of operational assistance funds is required to exempt (fee waive) and/or assist (discount fee) poor students from the obligation to pay school tuition.

Permendikbud Number 6 of 2021 concerning the Technical Guidelines for Regular BOS Funds in Article 2 states that the Management of Regular BOS Funds is carried out based on the principle of:

- a. Flexibility, in which the use of Regular BOS Funds is managed in accordance with school needs;
- b. Effectiveness, that is, the use of Regular BOS Funds is sought to be able to provide results, influence, and effectiveness in achieving educational objectives in schools;
- c. Efficiency, that is, the use of Regular BOS Funds is sought to improve the quality of student learning at the

minimum possible cost with optimal results;

- d. Accountability, that is, the use of Regular BOS Funds can be accounted for as a whole based on logical considerations in accordance with the laws and regulations; and
- e. Transparency, namely the use of Regular BOS Funds is managed openly and accommodates the aspirations of stakeholders in accordance with school needs.

2. Poor Student Assistance Fund (BSM)

BSM funds are a form of government concern for poor students. This is in accordance with Law (UU) No. 13 of 2011 concerning Handling the Poor, in Article 1 paragraph (1) Handling the poor is a directed, integrated, and sustainable effort carried out by the Government, local governments, and / or the community in the form of policies, programs and empowerment activities, assistance, and facilitation to meet the basic needs of every citizen; in paragraph (2) it is stated that one of the Basic Needs is Education. It is further explained in Article 16 that the Government and local governments are responsible for providing tuition assistance or scholarships.

Thus, the purpose of providing these funds is to prevent poor students from dropping out of school due to financial difficulties and to provide greater opportunities for poor students to continue attending school. The target of this BSM funding assistance is specifically for students who are underprivileged.

In line with School-Based Management, schools can seek sources of funding for education from the community, either individually or institutionally. Funds obtained from various sources are used for the benefit of the school, especially teaching and learning activities. In connection with that, every acquisition of funds, the expenditure must be based on the needs that have been adjusted to the school financing budget plan.

In addition to education financing from the government and the community, schools also obtain education financing from parents. Family expenditures for primary and secondary education are of many types. The following shows the components of costs borne by parents, although not all components apply to all schools, including tuition fees, monthly tuition fees (SPP), mid-semester test fees, end-of-semester test fees, extracurricular activity fees, practicum activity fees, book purchases, school uniform purchases, field trip fees, and others.

The participation of parents in education has the aim of participating in maintaining, growing, improving and developing education. Thus, there is good cooperation between students and the school so that education is carried out as expected (Ferdin, 2013).

Management of Education Financing

Regarding management according to Arikunto (2016), management is substantive from managing. Managing means an action that starts from planning, organizing, implementing, supervising and assessing. It is further explained that management produces something that can be a source of improvement and improvement of further management.

Meanwhile, Minarti (2015) provides a definition of financial management as the management of financial functions, namely the function of how management is able to raise funds (raising of funds) and allocate (allocation of funds) funds so that the objectives of educational organizations are achieved. Financial management is defined as the process of carrying out financial management activities by mobilizing other people's energy, taking into account aspects of effectiveness and efficiency related to obtaining funding and managing activities with comprehensive objectives starting from planning, organizing, implementing, and monitoring. The same applies to financial management in schools. The activity starts from budget planning to financial monitoring and accountability.

Education financing management can be done in three ways, namely:

1. Planning, which is the process of selecting and determining goals, strategies, methods, budgets, and standards or benchmarks for the success of an activity (Akhmad, 2020).
2. Implementation, which is the action or implementation of a plan that has been prepared in a mature and detailed manner, implementation is usually carried out after planning is considered ready (Minarti, 2015).
3. Evaluation, which is an action taken to determine the level of success of a program that has been implemented (Nur, 2016).

Education Financing Management is also regulated in Law. 20 of 2003 concerning the National Education

System, Article 48 paragraph (1) states that the management of education funds is based on the principles of fairness, efficiency, transparency, and public accountability.

So it can be concluded that financing management is financing management, and activities carried out on the spot by mobilizing other people's energy. In these management activities, it starts with planning education financing, implementing education financing and evaluating education financing.

Management of Education Financing in Blora District

In the theory of education financing, Blaug states that "the economics of education is a branch of economics" which indicates that education financing is part of economics. This theory emphasizes that education financing is inseparable from the economic issues of education and is part of the economic problems of education. In addition, this theory also emphasizes that education financing must pay attention to the principles of fairness, efficiency, transparency and public accountability.

The results of the research on education financing in Blora district based on the results of data collection through direct observation to the location and also through conversations with school principals and school treasurers, it is known that the management of education financing in general refers to Government Regulation No. 48 of 2008 concerning Education Funding, but also refers to the Minister of Education and Culture Regulation No. 6 of 2021 concerning Technical Guidelines for the Management of School Operational Assistance Funds.

Education finance and financing in Blora district is decentralized, where the school financing planning process is carried out by all elements of the school management team consisting of the principal, treasurer and members from the teachers, committee and parents. The education office is also involved as a supervisor and coach. Furthermore, the plan that has been prepared will be discussed in a joint meeting with the school principal and school treasurer.

The school identifies the needs of the school by holding an RKAS preparation meeting. Needs related to teaching and learning activities are compiled by the principal for curriculum, facilities and infrastructure, and students. From the needs that have been compiled, those that are really prioritized by the school are selected.

In planning for financing, the steps in preparing the RKAS are carried out by first compiling the needs of the school that will be improved in one fiscal year. The preparation of these needs is carried out by each element of the school management team. Furthermore, it is discussed with the principal as the holder of the Budget User Authority (KPA) and will later be discussed and socialized to all teachers.

In terms of education financing planning, it follows the pattern or flow carried out in the preparation of the RKAS. In the preparation of education financing planning is carried out with budget preparation steps starting from the preparation of RKAS, identifying needs, classifying, and then developing what has become a priority.

RKAS preparation is carried out at the beginning of each fiscal year. The budget is calculated based on student learning period activities. The calculation is done by taking into account all expenses related to activities carried out at school. The use of the education budget in Blora district is detailed into three main parts, namely:

1. Investment
Investment costs consist of: (a) Expenditures for goods and services whose benefits are more than 1 year; and (b) Human resource development in the form of education, training, and technical guidance.
2. Operational
Operational costs consist of: (a) Personnel expenditures in the form of salaries and allowances; and (b) non-personnel expenditures in the form of goods and services with a useful life of 1-12 months.
3. Education Cost Assistance
Tuition assistance consists of: (a) Scholarships; and (b) Uniforms, books, shoes, stationery, and others.

The school principal is responsible for all matters related to education financing. Education financing becomes a very risky thing if there is a mistake in management. The principal is always involved in the management of financing from the receipt to the use of education costs so as not to get out of the corridor set in the preparation of RKAS.

The school treasurer is fully responsible for the administration of education financing. Every incoming and outgoing funds must be recorded and in accordance with what has been planned in the RKAS. The use of education funds must be approved by the principal.

In paragraph (1), it is stated that the education standards included in the operational costs include:

development of graduate competencies, development of content standards, development of process standards, development of educators and education personnel, development of school facilities and infrastructure, development of management standards, development of financing standards, and development and implementation of an assessment system..

The development of graduate competencies includes: preparation of minimum completeness criteria, preparation of grade promotion criteria, implementation of try-outs, consolidation of school exam preparation, and implementation of school exams.

Development of content standards includes: division of teacher duties, preparation of lesson schedules, preparation of syllabi, preparation of semester programs, and preparation of lesson plans.

The development of process standards includes: management of teaching and learning activities, procurement of supporting facilities for teaching and learning activities, class teacher administration books, procurement of learning tools, preparation of student programs, and implementation of new student registration.

The development of educators and education personnel includes: the implementation of coaching meetings for teachers and education personnel, continuing professional development activities, teacher career improvement programs, and others.

Development of school facilities and infrastructure includes: procurement, maintenance and care of school inventory equipment, maintenance and repair of school buildings, and maintenance and repair of other school infrastructure such as parks, electricity networks, cleaning facilities, and others.

The development of management standards includes: school management development activities, office management activities, procurement of office support facilities, management of BOS funds, duplication of reports, and public relations activities.

The development of financing standards includes: school household activities, fulfillment of power and services such as consumption of teachers and staff employees, medicines, electricity accounts, tabloids, newspapers, internet, education personnel services, cleaning tools and cleaning materials.

Development and implementation of the assessment system includes: implementation of assessments such as daily tests, mid-semester tests, end-of-semester tests, grade promotion tests, and computer-based national assessments.

The following is the research data on the use of education costs:



Figure 1: Graph of Research Results at SDN 2 Pengkolrejo



Figure 2 : Graph of Research Results at SDN 3 Pengkolrejo



Figure 1: Graph of Research Results at SDN 2 Tinapan

Based on the graphical data regarding the use of education costs at SDN 2 Pengkolrejo, SDN 3 Pengkolrejo and SDN 2 Tinapan, the majority of funds are spent on goods and services and non-personnel expenditure. This also proves that the use of education costs has been carried out in accordance with the mandate in Government Regulation No. 48 of 2008 concerning Education Funding article 3 paragraph (3) that the costs of organizing and/or managing education include operating costs consisting of personnel and non-personnel costs.

Thus, it can be concluded that the allocation of education financing funds in a school is clearly intended to support teaching and learning activities, the welfare of educators and education personnel, the maintenance of infrastructure and the implementation of the student evaluation process and other activities that support the achievement of educational goals.

The school treasurer makes a report on the use of education costs three times a year. Furthermore, the school principal submits a report on the use of education funds. The form of the report is through a website provided by the ministry of education and in the form of a printed report submitted to the Blora regent through the head of the Blora district education office. The three primary schools that were the object of the research, namely SDN 2 Pengkolrejo, SDN 3 Pengkolrejo and SDN 2 Tinapan, have already made reports on the use of education costs and in accordance with the established standardization.

The evaluation of education financing focuses on the sources of education funds and the use of education

funds. Funds obtained should not deviate from the provisions that have been outlined. Likewise, the use of education funds must be in accordance with the planning outlined in the RKAS. From the evaluation activities, the results are obtained whether the management of education costs is in accordance with the provisions or needs correction.

CONCLUSION

Conclusion

Based on the results of the research and discussion, several conclusions can be drawn from the results of this study, including:

1. Education financing is an integral part of the education system and is closely related to the concept of education economics.
2. Effective management of education financing is influenced by careful planning, adequate sources of funds, proper distribution, strict supervision and regular evaluation.
3. The fulfillment of primary school education financing sources in Blora district comes from three main sources, namely: central government, local government and the community.
4. The management of primary school education financing in Blora district has been carried out in three stages, namely: education financing planning, education financing implementation and education financing evaluation.
5. Education financing funds in primary schools are used for various education activities such as goods and services and non-personnel expenditure.
6. The evaluation of education financing focuses on the sources of education funds and the use of funds in accordance with the predetermined plan.

Suggestion

Based on the research results and conclusions mentioned above, the author suggests several things related to education financing in primary schools, namely:

1. The government should socialize education financing policies on an ongoing basis for all stakeholders in the education sector.
2. The Blora district government should improve guidance and supervision of education financing management so that its use is more effective and efficient.
3. The community should actively participate in helping to finance education so that schools can improve the quality of education as expected.

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