

School Management Tips In Excavating Education Funding Sources

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ABSTRACT

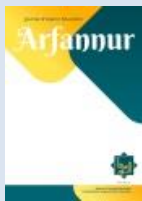
This research aims to identify potential sources of education funding and find out about school management tips in exploring sources of education funding. This research is a type of library research, which is research whose object of study uses library data in the form of books as the source of data. The results of the study show that the excavation of educational funding sources in schools and madrasas involves various sources, including budgets from the central and regional governments. Contributions from foundations, donations from students' parents, school committees, alumni, and foster parents are also important. Alternative fundraising such as charity Jariyah, zakat mal, and non-governmental donations help improve the quality of education. The management of education funds requires an effective strategy and transparency. Management tips that can be done are that the use of the budget must be precise, efficient, and transparent, as well as strict monitoring of expenditures. Accountable and transparent management of education funds is very important to support the progress of education and improve the quality of services provided to students.

Keywords: Source of funds; School tips; Education

ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi potensi sumber pendanaan pendidikan dan mengetahui tentang kiat-kiat manajemen sekolah dalam penggalan sumber dana pendidikan. Penelitian ini termasuk jenis penelitian pustaka (library research), yakni penelitian yang obyek kajiannya menggunakan data pustaka berupa buku-buku sebagai sumber datanya. Hasil penelitian menunjukkan bahwa penggalan sumber dana pendidikan di sekolah dan madrasah melibatkan berbagai sumber, termasuk anggaran dari pemerintah pusat dan daerah. Kontribusi dari yayasan, sumbangan orang tua siswa, komite sekolah, alumni, dan orang tua asuh juga penting. Alternatif penggalangan dana seperti amal jariyah, zakat mal, dan sumbangan non-pemerintah membantu meningkatkan kualitas pendidikan. Pengelolaan dana pendidikan memerlukan strategi efektif dan transparansi. Kiat-kiat manajemen yang dapat dilakukan yaitu penggunaan anggaran harus tepat, efisien, dan transparan, serta pemantauan yang ketat terhadap pengeluaran. pengelolaan dana pendidikan yang akuntabel dan transparan sangat penting untuk mendukung kemajuan pendidikan dan meningkatkan kualitas layanan yang diberikan kepada siswa.

Kata kunci: Sumber dana; Kiat sekolah; Pendidikan



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A. INTRODUCTION

Education is a long-term investment because it is an important asset for the development of human resources (HR) and improving the welfare of the nation. On the one hand, education is a right that must be fulfilled for every citizen, while on the other hand, education is an investment in HR. Therefore, the fulfillment of this individual right in the long term can be considered an investment for the country. By providing opportunities for all citizens to get a good education, the country actually provides a great investment opportunity in the form of HR that will support development.(Nuryanta, 2005).

The problems still faced by educational institutions in Indonesia are the unequal access to education and the less than optimal implementation of educational financing.(Arsyad, 2018). In addition, the problem that often arises is that educational institutions are unable to manage the existing budget well, so that there is a gap in its implementation. Limited funds require educational institution managers to be creative, sensitive to opportunities, build relationships, and manage existing funds effectively.(Munir, 2013). With the implementation of regional autonomy policies that shift education issues to each region and school, financial management also becomes the direct authority of the school. The principal is fully responsible for the planning, implementation, evaluation, and accountability of school finances.(Mulyasa, 2005).

School financial management needs to be managed effectively, efficiently, accountably and transparently so that the use of funds is in accordance with the implementation of activities and meets the demands of stakeholders.(Habibatulloh et al., 2022). The principle of school financial management is stated in Law No. 20 of 2003 Article 48 which states that the management of education funds is based on the principles of justice, efficiency, transparency, and public accountability. (PP No. 20 of 2003) Thus, school financial management will be optimal if it implements accountability and transparency, which are part of the principles of good governance.

In implementing education financing management, school educational institutions must be able to allocate education funds from various appropriate sources. This is important so that there is no injustice in the allocation of these funds.(Gitman & Zutter, 2015). In addition, strict supervision and regular evaluation are needed to ensure that funds are used according to the initial planning. The involvement of all parties, including the government and the community, in this process is also important to increase transparency and accountability. The education funds provided must be used efficiently to ensure the smooth running of the teaching and learning process.(Sumual et al., 2021). Thus, education funds can support improving the quality of learning and fair facilities for all students.

To improve the quality of education, school management needs to have an effective strategy in exploring funding sources. First, schools can establish partnerships with the private sector and non-governmental organizations that care about education. Through this collaboration, schools not only get financial support, but also access to various resources, such as learning tools and training for teachers. This partnership can be in the form of event sponsorships, donations, or Corporate Social Responsibility (CSR) programs that are specifically designed to support educational activities.(Dewi, 2020).

In addition, school management should utilize the potential of funds from alumni and parents of students. Programs designed to involve alumni in fundraising or donation activities can provide a sustainable source of income. Schools can also hold special events, such as bazaars or gala dinners, that involve parents of students and the surrounding community to

raise funds. Involving the community in fundraising efforts also helps to increase a sense of ownership and support for the development of the school.(Sormin & Samsidar, 2020). Diversified funding sources not only increase the financial stability of schools, but also open up opportunities for innovation and improvement in the quality of education. By integrating private sector funding, alumni donations, and community participation, schools can reduce their reliance on government funding and be more flexible in meeting specific needs, such as facilities and teacher training. This approach also increases stakeholder engagement and community support, ensuring that the allocation of funds has maximum impact on the quality of learning and student well-being.

This writing aims to provide practical guidance for school administrators in identifying, developing, and utilizing various sources of education funding. This article will discuss various management strategies that can be applied by schools in optimizing the exploration of education funding sources. This article will review relevant literature to identify best practices in obtaining and managing funds from various sources, including the government, private sector, community, and alumni. Through this comprehensive analysis, it is hoped that effective and innovative methods can be found that can be applied by school administrators to ensure the sustainability and improvement of the quality of education.

B. METHOD

This research is a type of library research, namely research whose object of study uses library data in the form of books as data sources.(Sutrisno, 2002). This research method adopts a library research approach with a focus on identifying, collecting, and analyzing relevant literature on the role of government and society in the exploration and management of school funding sources. The steps include searching for quality library materials, selecting relevant sources, in-depth analysis of the findings and information collected, and compiling a conceptual framework based on the results of literature synthesis. By using this method, it is hoped that the research can provide a deep and comprehensive understanding of the role of government and society in the context of managing school funding sources, as well as contributing valuable insights to the development of policies and practices in the field of education.

C. RESULT AND DISCUSION

1. Sources of Education Funds in Schools/Madrassas

The exploration of educational funding sources is a complex process and requires effective management strategies to ensure adequate and efficient funding. In the context of educational financing, it is important to understand the micro (educational unit) to macro (national) aspects, including sources of educational financing, allocation systems and mechanisms, effectiveness and efficiency of use, and accountability of results measured through quantitative and qualitative changes at all levels, especially in madrasahs.(Supriadi, 2003).

Funding for education is a shared responsibility between the central government, regional governments, and the community. The central and regional governments are responsible for providing an education budget in accordance with Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia. Provisions regarding this

responsibility for education, as regulated in paragraphs (1) and (2), are further explained through government regulations. Before regional autonomy, regional governments only funded elementary schools, while funding for junior high schools and senior high schools was carried out through the provincial Ministry of National Education Office and the district/city Ministry of National Education Office. However, after the implementation of regional autonomy which changed authority from centralized to decentralized, all school management from elementary to senior high schools became the responsibility of the regional government. On the other hand, madrasah education which includes MI, MTs, and MA is managed by the Ministry of Religion, and its budget management remains centralized in the Ministry of Religion of the Republic of Indonesia. This is different from education managed by the Ministry of Education and Culture, where education costs are handed over to the district/city government. The private sector has the responsibility for funding education by providing scholarships to outstanding students. Currently, many private institutions provide education scholarships in Indonesia. Many companies, such as banks, e-commerce platforms, cigarette companies, automotive companies, and others, have allocated funds for scholarships (Anggit, 2023).

Sources of school income can come from the government, independent school efforts, contributions from students' parents, other sources such as grants in accordance with applicable laws and regulations, educational foundations for private educational institutions, and from the general public.(Na'im, 2023). School revenue sources include funds from the central government and district/city governments. Funds from the central government are channeled through the State Budget (APBN) in the form of BOS funds, block grants, social assistance, and deconcentration funds for the province. Meanwhile, funds from district and city governments are allocated through the Regional Budget (APBD) in the form of sharing funds, which are used to finance the development of school facilities and infrastructure.(Habsyi, 2016).

Education funding originating from the government, as regulated in the Minister of Education, Culture, Research and Technology Regulation Number 2 of 2022 concerning Technical Instructions for the Management of Operational Assistance Funds for the Implementation of Early Childhood Education, School Operational Assistance, and Operational Assistance for the Implementation of Equivalency Education, can be explained as follows.(Khusna, 2021).

a. BOS Fund

BOS Funds are funds used primarily to finance non-personnel expenses for elementary and secondary education units as part of the implementation of the compulsory education program. In addition, these funds can also be used to finance various other activities in accordance with the provisions of applicable laws and regulations. BOS funds consist of two types, namely regular BOS funds and performance BOS funds.

b. Early Childhood Education BOP Fund

Early Childhood Education Operational Assistance Fund, or BOP PAUD Fund, is a fund used to finance non-personnel operations to support learning activities in early childhood education. BOP funds are divided into two categories, namely regular BOP and performance BOP.

c. BOP Equality Fund

The Operational Assistance Fund for the Implementation of Equivalency

Education, hereinafter referred to as the Equivalency BOP Fund, is an assistance fund allocated to finance non-personnel operations to support learning activities in the equivalency education program.

Regarding funding, schools periodically prepare the School Budget and Income and Expenditure Plan (RAPBS) which is sourced from Operational and Maintenance Assistance (BOP), BP3, School Operational Assistance (BOS), Education Support Fund (DPD), Education Implementation Assistance Subsidy (SBPP), donors, business entities, and other donations. For private schools, funding sources come from SPP, donors, government subsidies, foundations, and support from the wider community.(Sudrajat, 2019). In addition to the sources of funding that have been explained previously, educational institutions such as schools or madrasahs can actually optimize several ways to develop fundraising. According to(Sulistiyorini, 2010), several fundraising methods that can be carried out by madrasahs as a source of budget include: 1) Charity, Madrasahs can ask students' guardians to donate funds in the form of charity as support for the implementation of education that is not binding. 2) Zakat Mal, During the month of Ramadan, the school can distribute zakat mal forms to students' guardians through BP3. 3) Thanksgiving Money, Parents of students can voluntarily provide funds as a form of gratitude for the achievement of their hopes. 4) Friday Charity, Is a means to train students' sincerity and concern by giving alms every Friday.

In addition, BAZNAS also plays a role in advancing education through the provision of scholarships. Although BAZNAS is an institution formed by the government, the cost of the scholarship does not come from the APBN, but from zakat collected from the community. This means that people who want to participate in the BAZNAS scholarship program can also pay zakat and provide other voluntary donations, such as infak and sedekah, to BAZNAS (Rahadhyan, 2023). In addition to scholarships, the private sector can also provide grants in the form of educational facilities/infrastructure and costs for building learning facilities.

This is in accordance with Mirela, explaining that fundraising from the community aims to provide assistance and show community concern for the education sector, both in physical form such as buildings, tables, chairs, equipment, land, and others, as well as in the form of ideas, suggestions, or services/labor, which provide significant contributions both directly and indirectly to the development of the world of education.(Mirella, et al., 2022).

Several fundraising alternatives that have been described show that the main strength possessed by schools/madrasahs is the ability to optimize the role of the community in the development and progress of schools/madrasahs. Full support from the community will facilitate the collection of funds needed to meet the needs of the desired educational development, so that schools/madrasahs can develop better.

The sources of non-government education funding that can be used by educational institutions include:

a. Foundations and Community Organizations

Foundations and community organizations that care about education often provide funds to support educational programs. For example, foundations that focus on education may provide funds to pay for school facilities and infrastructure, teacher salaries, and extracurricular activities.(Fiandi & Junaidi, 2022; Ridwan & Sakdiyah, 2022).

b. Parents of Students and School Committee

The school committee is an organization that brings together, supports and strives to unite the vision and mission of the educational components in the community to improve the quality of education.(Ghozali & Ariskawanti, 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 managing education is very important. Cooperation between schools and the community is needed to overcome various obstacles faced.(Gusmurdiah et al., 2022).

c. Parents of students and school committees

Often provide donations to support educational activities. They can provide funds to finance school needs, such as equipment, teaching materials, and extracurricular activities.(Inam et al., 2023).

d. Student Contributions

Students can also donate to support educational activities. These donations can be in the form of money or goods needed by the school. Funds collected from students should be voluntary and not binding, so as not to be considered as extortion. The funds collected can be used to support economically disadvantaged students in the smooth running of their education.

e. Alumni Assistance

School alumni often provide financial assistance to support educational activities. They can provide funds to finance school facilities and infrastructure, teacher salaries, and extracurricular activities. Fundraising from alumni for the development of educational institutions can be done through alumni association organizations. With alumni groups on social media such as WA, IG, FB, and others, the fundraising process becomes easier. The use and management of funds from alumni are very flexible and can be adjusted to the needs of the institution.

f. Foster parents

Foster parents are individuals who take over the role of parents in terms of financing education, guiding attitudes and daily relationships, and serving as role models. They voluntarily monitor the growth and emotional development, interests, and aspirations of the child.(Ridwan & Sakdiyah, 2022).

Foster parents can also provide financial assistance to support educational activities. They often provide assistance to finance the needs of students in need.

g. Educational Institution Business Unit

Developing a business unit is one way for educational units to achieve financial independence. For the business unit to run well, the Principal as a stakeholder must have an entrepreneurial spirit. Without entrepreneurial competence, the business unit that is established will not generate maximum income and will not develop well.(Kusumastuti et al., 2024).

Many educational institutions develop business units to support their operational costs. Modernly managed private educational institutions usually have their own business units, so they can finance themselves without relying on external funding sources. These business units help create financial independence for educational institutions. More and more public schools also have business units, such as cooperatives, waserda, and canteens, and some manage supermarkets, factories, or farms. All of these business units are important additional sources of funding for educational institutions.

h. Other non-binding contributions

Unbinding donations can be a source of education funding in Indonesia. The Indonesian people, who are predominantly Muslim, have great potential for education funding through ZISWA (zakat, infak, sadaqah, and wakaf), which is an abundant and sustainable source.(Fiandi & Junaidi, 2022).

Thus, educational institutions can utilize various non-government funding sources to support educational activities and ensure that the educational process runs smoothly.

2. School Management Tips in Fundraising

In an effort to manage education funds efficiently and effectively, the head of the madrasah implements strategic management that aims to direct the internal operations of the organization, including the allocation of human resources, physical facilities, and finances. As part of the effort to realize School-Based Management (SBM), several strategies that can be carried out are as follows: 1) conducting a comprehensive analysis of the potential sources of funds internally and externally. 2) identifying, grouping, and estimating the potential sources of funds that can be explored and developed. 3) determining sources of funds through deliberation with related parties, such as: (a) Parents of students, by holding deliberations at the beginning of the school year, (b) teachers, by holding deliberations to develop school cooperatives. (c) the community, through participation in the school council(Mulyasa, 2013).

Schools have a great responsibility in managing the funds received. The tips that schools can do to ensure effective and transparent fund management are: 1) The use of the budget must be carried out in accordance with the plan that has been prepared. Any deviation from the budget must be accompanied by a clear reason, and must request approval from the authorities before implementation. 2) The use of the budget must be efficient, and efforts must be made to prevent price increases in the purchase or procurement of goods. 3) Schools must avoid the impression that they are only spending funds. 4) Expenditures may only be made by authorized parties in accordance with applicable regulations. 5) All income and expenditures must be recorded neatly and accompanied by written evidence in accordance with applicable regulations. 6) Proof of expenditure must be ready to be checked at any time and ready to be accounted for to the authorities. 7) Financial administration must be carried out openly so that all related parties can see the financial report.(Akdon, et al., 2015).

A budget is a tool to translate a plan into the form of funds needed for each component of an activity. There are two general approaches to preparing an education budget, namely the traditional approach and the Planning Programming Budgeting System (PPBS). The budget consists of two parts, namely estimated income and expenses. Estimated and presented income must be accountable so that the income can be realized realistically.(Nugroho, 2021).

Budget preparation procedure. The education budget planning process is generally carried out in a simple manner, allowing administrators to report it in the same way. This budget planning generally follows a format called the School Revenue and Expenditure Budget Plan (RAPBS), which includes: 1) Sources of income such as General Allocation Funds (DAU), Tax Balance Funds (DPP), Special Autonomy Funds (DOK), School Operational Assistance Funds (BOS), and others. 2) Expenditures that include teaching

and learning activities, procurement and maintenance of facilities, materials, and learning equipment, as well as honorariums and welfare for educators.(Artanto, 2023).

3. Financial Accountability of Educational Institutions

Accountability is an effort that must be made by an institution to be responsible for activities or reporting in detail and systematically to certain parties. This also applies in educational institutions, where accountability is very necessary as a form of reporting, especially in the financial management of educational institutions. In this context, accountability means acting in accordance with applicable policies and codes of ethics and being responsible for all activities carried out on behalf of the public.(Mubin & Gresik, 2018).

Accountability refers to the assessment of the quality of a person's performance in completing tasks to achieve the goals of his/her responsibilities. In the context of financial management, accountability means that the use of school funds must be in accordance with the established plan. The three main pillars of accountability are: (1) transparency from school administrators involving various components in school management, (2) the existence of measurable performance standards for carrying out tasks, functions, and authorities, and (3) active participation in creating an environment that supports community service with efficient procedures, low costs, and fast service.(Andiawati, 2017).

In this case, the party given the responsibility for managing the finances of educational institutions must be able to account for and report the financial condition in detail to certain parties, especially educational customers. In addition to reporting the institution's finances, this is also accompanied by clear accountability in its reporting. Financial management of educational institutions must be carried out regularly so that it can be utilized and allocated according to the needs of the school. The components or parts of financial management include many things, from the budgeting process to the inspection or auditing process. The function of financial management fundamentally includes investment decisions, funding decisions, and decisions in asset management.

Accountability of financial management of educational institutions is very necessary to be carried out by the education organizers because with clear accountability by the school, education customers will feel that the school has been able to allocate funds according to needs. With clear financial accountability of educational institutions, a sense of trust will grow by itself by customers.(Bagus Setiawan & Shaleh, 2023).

D. CONCLUSION

Management of educational funding sources in schools and madrasahs involves various sources, both from the government, the community, and the private sector. The main sources of education funding include budgets from the central and regional governments, which are distributed through various programs such as BOS Funds, BOP PAUD Funds, and BOP Kesetaraan Funds. In addition, contributions from foundations, donations from parents of students, school committees, alumni, and foster parents also play an important role in funding education. Various fundraising alternatives, such as charity, zakat mal, and non-government donations, help provide additional funds to improve the quality of education.

In managing these funds, schools and madrasahs need to implement strategic and

accountable management. Budget management must be carried out transparently and in accordance with the plans that have been prepared, with careful supervision and recording to prevent deviations. Financial accountability is key to ensuring that funds are used effectively and efficiently, as well as building public trust in educational institutions. With clear accountability, financial management can support educational progress and improve the quality of services provided to students.

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