

THE MEANING OF TECHNICAL AND ALLOCATIVE EFFICIENCY IN EDUCATION FINANCING IN SECONDARY SCHOOLS IN THE ERA OF DECENTRALIZATION

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Abstract

Effective management of education funding is crucial to ensuring the quality and sustainability of education, particularly in secondary schools, which often face significant financial challenges. This study aims to understand the meaning of technical and allocative efficiency in education funding in secondary schools in the era of decentralization. Using a qualitative approach, the study explores the experiences, perceptions, and strategies of school stakeholders including principals, teachers, and financial managers in managing educational resources. Data were collected through in-depth interviews, observations, and document analysis, then analyzed thematically to uncover emerging patterns and meanings. The results indicate that technical efficiency is understood as a school's ability to maximize the use of funds to support effective teaching and learning, while allocative efficiency is defined as the alignment of budget distribution with educational priority needs and the local context. The era of decentralization provides space for schools to be more independent in decision making, but also poses challenges in maintaining a balance between resource constraints and demands for quality improvement. These findings emphasize the importance of managerial capacity and transparency in education funding and provide implications for policies that promote accountability and equitable access to education at the regional level.

Keywords: *Technical Efficiency; Allocative Efficiency; Education Financing; Decentralization.*

INTRODUCTION

Education plays a crucial role in human life and can be considered the foundation for a brighter and more valuable future. Education is a component of human culture and civilization that continues to progress, as it fosters character based on the values and norms prevailing in society and culture. Therefore, improving the quality of education is a must to continually adapt to the demands and rapid changes occurring in society. Education financing is a vital element in the implementation of education, especially in educational institutions such as schools. As a key factor, funding plays a crucial role in ensuring the quality and effectiveness of the teaching and learning process, which ultimately helps achieve overall educational goals (Rahayu et al., 2022). Education serves not only as a tool to fulfill individual ambitions but also as a crucial instrument in achieving Indonesia's national goals as stipulated in the 1945 Constitution of the Republic of Indonesia. Based on the results of the Fourth Amendment, Article 31 paragraph 1 states that every citizen has the right to education. Regarding national education financing, it is contained in Article 31 paragraph 2, namely "Every citizen is obliged to attend basic education and the government is obliged to finance it" and paragraph 4 "The state prioritizes the education budget of at least twenty percent of the State Revenue and Expenditure Budget and from the Regional Revenue and Expenditure Budget to meet the needs of the implementation of national education." Given the significance of education in achieving national goals, the government has a responsibility to continuously strive to improve the quality of education in Indonesia (Robiansyah et al., 2022).

Education also serves as a strategic tool for improving the quality of human resources, both within a nation's development and in an international context. Education is a long-term investment that will impact a country's economic progress. Meanwhile, capital and material resources are elements of production that can only be optimized by human labor. One of the government's most crucial and fundamental steps is the effort to improve general welfare and educate the public, in accordance with the mandate of the preamble to the 1945 Constitution, namely the consistent implementation of a national education system. During the regional autonomy era, following the issuance of Law No. 32 of 2014, local governments have been given authority to handle various matters related to the public interest. This includes aspects of development, services, empowerment, and regulation. Provinces and regencies/cities are at the forefront of implementing regional autonomy and the decentralization process, managing government with the right to develop various existing potentials, including education funding.

In the implementation of regional autonomy in the education sector, various challenges remain after the enactment of Law No. 23 of 2014 concerning Regional Government. This law transferred the management of Senior High Schools (SMA/SMK) from districts/cities to provinces, while Elementary and Junior High Schools (SD/SMP) remained under the responsibility of the districts/cities. Thus, district/city governments are responsible for the management of basic education (SD and SMP) as well as early childhood education (PAUD)/non-formal education. This is based on the principle of bringing basic education services closer to the community. Management of secondary education (SMA and SMK) was transferred to provincial governments to address disparities in quality across regions within a province and to standardize education standards. The implementation of decentralization is a solution to challenges in regional government management related to the provision of public services and efforts to advance and enhance regional autonomy. However, managing education funding is not easy. Various challenges arise, ranging from demands for transparency and accountability in education management, limited public funds, disparities in funding between regions, to the efficiency of education funding.

Technical efficiency and allocative efficiency are two important, complementary pillars of education financing. Technical efficiency emphasizes the ability of schools or educational institutions to maximize the use of available resources such as teaching staff, facilities, and funds to produce the best educational output at the lowest possible cost. This reflects productivity and accountability, as every rupiah spent truly contributes to improving the quality of learning. Meanwhile, allocative efficiency focuses on the appropriate distribution of resources according to the actual needs of students and educational goals. With fair and relevant allocation, financing not only supports short-term operations but also ensures the sustainability of education quality in the long term. If both work hand in hand, the education financing system will be not only productive but also fair, thereby improving the quality and equitable access to education in the era of decentralization. Based on this background, this article aims to examine the meaning of technical and allocative efficiency in educational financing in secondary schools in the era of decentralization.

Research Objectives

This study aims to:

- 1) Examine education financing in the era of decentralization, particularly in secondary schools.
- 2) Examine the meaning of technical efficiency in education financing in secondary schools.
- 3) Examine the meaning of allocative efficiency in education financing in secondary schools.

LITERATURE REVIEW

Finance and financing are aspects that directly contribute to the effectiveness and efficiency of educational management. Every educational institution is required to be able to plan, implement, evaluate, and account for financial management with transparency to the public and government. Schools have the right to seek and utilize various sources of income according to their needs, given that the education sector is often faced with funding shortages (Asrol et al., 2022). Education practitioners recognize the importance of improving the quality of learning by prioritizing the achievement of quality education through human resource development in schools and improving educational infrastructure with strong funding. Funding for education within the framework of decentralization and educational autonomy is necessary to improve the quality of education by managing it effectively and efficiently through educational financing management. Finance is "a much-needed source of funds for schools as a tool to equip various learning infrastructure facilities in educational institutions, improve teacher welfare, services, and implement supervision programs." The success of a school's educational system depends heavily on the principal's ability to manage the existing educational staff. The principal is responsible for carrying out educational activities, managing school administration, developing other educational staff, and utilizing and maintaining school facilities. This aspect

becomes increasingly important as the principal's duties become more complex, requiring more effective and efficient performance support. As an administrator and manager in the educational field, a principal is expected to possess professional competence and the appropriate skills. Skills refer to abilities and intelligence, often referred to as expertise. Meanwhile, managerial is a term related to aspects of leadership and management. In much literature, the term "managerial" is often derived from the word "management," meaning "training horses," or literally translated as "managing," "handling," or "controlling."

METHOD

According to Rahardjo, quoted (Paturochman, 2024), a research method is a method used to discover and pursue provisional truth, not absolute truth. The results of this research are scientific truths. Scientific truth is a truth that can be continuously tested, criticized, and even changed. Thus, there is no single best method for discovering truth; rather, there are methods that are appropriate for specific purposes that are relevant to the existing phenomenon. Budiharto, quoted (Arifudin, 2020), states that the choice of research method must be appropriate to the type of research being conducted to achieve optimal results. This study uses the Systematic Literature Review (SLR) method to examine in depth the concepts of technical efficiency and allocative efficiency in education financing. SLR was chosen because it is able to provide a comprehensive synthesis of various previous studies, both national and international, thus producing a strong and evidence-based conceptual framework. The research process is carried out through systematic stages, namely: (1) Identification of literature sources by determining inclusion and exclusion criteria, such as scientific journals, policy reports, and academic publications relevant to the topic of education financing efficiency; (2) Literature selection using screening techniques to ensure the quality and relevance of sources; (3) Data analysis and synthesis by comparing findings from various studies, identifying patterns, gaps, and relationships between technical and allocative efficiency; and (4) Interpretation of results to formulate practical implications for education policy, particularly in the context of decentralization. Using the SLR method, this research not only presents a theoretical overview but also provides evidence-based recommendations that can be implemented by schools and local governments. This approach ensures that discussions of technical and allocative efficiency are not merely normative but are validated through a systematic, critical, and contextual literature review.

RESULTS AND DISCUSSION

Technical efficiency in secondary school education financing refers to a school's ability to optimally utilize available resources to produce the best educational outcomes at relatively minimal cost. This means that every dollar spent truly contributes to improving the quality of learning.

Examples of technical efficiency implementation include:

- 1) Management of teaching staff: placing teachers according to their competencies and subject needs to avoid overloading or underloading.
- 2) Utilization of facilities: maximizing the use of classrooms, laboratories, and learning technology to ensure no assets are left idle.
- 3) Budget management: directing expenditures toward activities that directly impact educational quality, such as teacher training, curriculum development, or digitalization of learning.

With technical efficiency, secondary schools can increase productivity without constantly increasing funding, while demonstrating accountability in budget management. This is increasingly important in the era of decentralization, when schools have greater autonomy but are required to be transparent and effective in their use of resources.

Indicators for measuring the technical efficiency of education funding in secondary schools can be developed in the following aspects:

- 1) Teacher-Student Ratio: Measures the appropriateness of the number of teachers to the number of students. An ideal ratio indicates efficient utilization of the teaching staff.
- 2) Cost per Student: Total school expenditure divided by the number of students. The lower the cost per student while maintaining quality, the higher the technical efficiency.
- 3) Graduation Rate and Academic Achievement: The percentage of students who graduate on time or achieve certain academic standards. Technical efficiency is reflected when educational output is high with limited input.
- 4) Utilization of School Facilities: The level of utilization of classrooms, laboratories, libraries, and learning technology. Optimal use of facilities indicates technical efficiency.

- 5) **Teacher Productivity:** The number of effective teaching hours, involvement in learning activities, and contribution to student learning outcomes.

Using these indicators, secondary schools can assess whether the funds used are truly producing maximum educational output. For example, if the cost per student is high but the graduation rate is low, technical efficiency has not been achieved. Conversely, if the teacher-student ratio is balanced and facilities are optimally utilized, then funding can be considered technically efficient.

Allocative efficiency in educational funding in secondary schools refers to the ability of educational institutions to distribute funds according to the actual needs of students and the desired educational goals. The primary focus is not simply on the amount of funding available, but rather on how those funds are allocated to ensure they are targeted and have maximum impact.

For example, allocating a larger budget for remedial programs for disadvantaged students, providing learning facilities for vulnerable groups, or investing in curriculum development relevant to local needs. With allocative efficiency, schools can ensure that every rupiah spent truly supports the achievement of educational goals, both in terms of equitable access and quality improvement.

In the context of decentralization, allocative efficiency becomes even more important because schools have greater autonomy in determining the priorities for fund use. If allocated appropriately, education funding will be not only equitable but also sustainable, thus addressing the challenges of equity while improving the quality of education at the secondary school level.

Inequality and Management of the Distribution of Education Funds

The definition of financing cannot be separated from the financial process carried out from one party to another through the exchange of goods for money, money for goods, and services for money. According to [the phrase "Cost" in Indonesian], "Cost can be defined as the sacrifice made for any activity to achieve a goal." Therefore, cost is the impact received by an individual or group, whether in the form of finance or other resources, after the individual in question has performed an activity or provided a service. In line with this, Mulyasa believes that finance and financing are a crucial potential and an integral part of educational management studies. The financial and financing components in madrasas are production components that determine the implementation of teaching and learning activities, along with other components (Herman et al., 2021). Equitable education financing is crucial for strengthening education systems so that no student is left behind. Urgent action is needed to ensure educational resources reach every student, especially the poorest and most marginalized. Governments and key stakeholders can take the following actions to address the challenges of equity in education:

- 1) Resources from the Ministry of Education for disadvantaged students and families (e.g., children with disabilities, minorities, refugee children), such as scholarships and school meals; and
- 2) Cash assistance, including universal cash transfers, from the Ministry of Social Protection to disadvantaged students and families.
- 3) Prioritize public funding for basic learning. This follows the principle of "progressive universalism": resource allocation is initially prioritized at lower levels of education, where basic skills are built and the poor and marginalized groups are better represented. Then, as coverage at lower levels approaches universality, resource allocation is gradually increased to higher levels, with a continued focus on the poorest and most marginalized.
- 4) Invest in innovative ways to deliver education to address gaps in existing public funding. Diverse and flexible pathways are needed to help the poorest and most marginalized advance in their learning journey. Investments are also needed to address the digital divide in education, which goes beyond providing devices and internet connections, including improving offline functionality, bridging the gender digital divide, ensuring accessibility for learners with disabilities, including mobile-friendly features, and more.

Funding also covers operational costs, namely education costs, which are used to support the smooth operation of learning. The central government currently funds this group through the Operational Assistance Fund (DBO). Meanwhile, staff development costs, namely education funding, are needed to develop school capabilities to achieve optimal service quality. Funding in this group includes costs to assist teachers in attending various seminars and workshops directly related to their professional skills, helping teachers improve their academic qualifications through scholarships to study for Master's degrees, and the like (Siregar, 2021). In Indonesia, many laws, particularly the 1945 Constitution, the National Education System Law, and several derivative regulations, explicitly regulate education. This is regulated by laws such as Government Regulation No. 48 of 2006 and the National Education System Law No. 20 of 2003, which stipulate that education funding is a shared responsibility of

the central government, regional governments, and the Indonesian community. The planning, organization, implementation, and supervision of education funding are referred to as education cost management (Mulyasa, 2014). Fattah states that education cost management is the process of controlling education funds from acquisition, distribution, use, and reporting with the aim of improving efficiency and results (Sappaile, 2024). The main policies for managing education funding in Indonesia have been established through various national regulations that serve as the legal basis for educational institutions. One such regulation is Minister of Education and Culture Regulation Number 63 of 2022 concerning the Technical Guidelines for the Management of School Operational Assistance Funds (BOSP). This provision states that the management of education funds must prioritize the principles of efficiency, effectiveness, transparency, and accountability. Furthermore, Law Number 20 of 2003 concerning the National Education System (Sisdiknas) stipulates, in Article 49, that at least 20% of the national and regional budgets (APBN) must be allocated for education. In practice, the management of education funds in schools is based on the principles of decentralization and participation.

Based on an audit report conducted by the BPK in 2022, several administrative and technical violations were revealed by the units implementing the program, such as delays in submitting reports on the use of BOS funds, errors in data collection of the School Activity and Budget Plan (RKAS), and the use of funds outside of predetermined priorities. These findings indicate that although legally, the framework for managing education costs is detailed, there are still capacity gaps in its implementation. Fattan in (Mardizal, 2023) emphasizes the importance of effective management of education costs which depends on three main factors, namely: good governance, integrity of fund managers, and a neutral evaluation system. This shows the need for regular training for school principals and school treasurers, especially in the field of financial management. In practice, the management of education costs in Indonesia has undergone changes towards a more open and decentralized direction, in accordance with the demands of education reform. The success of its implementation is highly dependent on the synergy between the legal framework, the quality of human resources in the school environment, and active community participation.

Decentralization of Education in Financing

In the context of implementing educational decentralization regarding financing, it is important to consider how the West Java Provincial Government is given the authority to fund the education sector within its territory. This becomes even more relevant after the transfer of secondary school management to the Provincial Government, making it crucial for the Provincial Government to prepare an adequate education budget. Regarding the terms "education budget" and "education fund," the two terms differ, both in substance and in their origins. Budget or begroting is a term that is commonly used and has a specific meaning, namely the plan for income and expenditure of regional/state governments for one year in the form of income, expenditure, and financing which includes all receipts that must be repaid and/or expenditures that will be returned. Meanwhile, funds are understood as the result of budget implementation, so that funds cannot be disbursed before being budgeted first in the APBN or APBD.

Providing funds for educational activities is an obligation that must be fulfilled by the government in serving the community because education is a right that must be received by every citizen. The right to obtain education is mandated in Article 28 C paragraph (1) and 28 E paragraph (1), as well as Article 31 paragraph (1). Along with the increase in the amount of the State Budget contained in the Revised State Budget (APBNP) 2013, which increased from IDR 1,683 trillion to IDR 1,726 trillion, the allocation for education this year also increased from IDR 336.848 trillion (APBN 2013) to IDR 345.335 trillion (APBNP) 2013. In Law Number 15 of 2013 signed by President Susilo Bambang Yudhoyono on June 18, 2013, the increase in education funds is in line with the constitutional mandate which states that the portion of the education budget is set at 20% of total state spending. "In the allocation of the Education Budget in question, this includes the National Education Development Fund of IDR 5 trillion," as stated in Article 16 Paragraph (3) of Law No. 15/2013.

Regarding the budget for education provided through transfers to regions, it is explained in Law Number 15 of 2013 concerning the 2013 Revised State Budget, that the amount of funds amounting to Rp 214.096 trillion is composed of: a. The estimated education budget in the Revenue Sharing Fund (DBH) with a total of Rp 898.210 billion; b. The Special Allocation Fund (DAK) for education which reaches Rp 11.090 trillion; c. The education budget in the General Allocation Fund (DAU) is estimated at Rp 128.068 trillion; d. Additional funds for regional civil servant teacher income amounting to Rp 2.412 trillion; e. Allowances for the teaching profession worth Rp 43.057 trillion; f. The education budget in Special Autonomy (Otsus) is estimated at Rp 3.733 trillion; g. Regional incentives amounting to Rp 1.387 trillion; and h. School Operational Assistance (BOS) amounting to IDR 23.446 trillion.

Education should be the primary focus, without neglecting other sectors that are also crucial to the survival of the nation and state. This is the best, strategic, and fundamental step to improve the quality of human resources for the advancement of a nation amidst global demands that require adequate competitiveness. Policies implemented in budget planning must be directed at strengthening the state's capacity to fulfill its constitutional obligation, as stipulated in Article 31 of the 1945 Constitution, to implement and fund compulsory basic education, by shifting funds from other sectors of the state budget to the education sector. Priorities in allocating additional funds obtained from budget savings and/or from increased income must also remain in line with the order to give priority to the education budget as stated in Article 31 paragraph (4) of the 1945 Constitution. The existence of Article 31 of the 1945 Constitution is mandatory and cannot be ignored as long as it is still in the 1945 Constitution, except in emergency situations, such as conditions that could cause chaos in government.

In the implementation of the program, both the executive and legislative have carried out their roles in accordance with their respective functions and duties. However, some aspects of the program are still influenced by policies from the central government, such as directives issued through the Regulation of the Minister of Education. This causes sometimes the reaction required by the community to be slow because they are waiting for implementation instructions at the regional level. As an illustration, for the project to build new classrooms in the Education Office, it can initially be managed decentralized through the School Committee independently. However, because it is contrary to the Presidential Regulation concerning the Mechanism of Procurement of Goods and Services by the Government budget, the implementation must be changed to through an auction or tender process.

Influential interests are one of the very important factors in the implementation of public policy. This influential factor is very crucial in implementing public policy. Program implementers or responsible organizations will try to identify issues that exist in society or in targeted groups. These issues can influence the actions of policy recipients so that they are in accordance with the targets of the program implementation. Therefore, program implementers can know to what extent the actions that have been taken can have an impact on the target group.

Success in implementing policies from programs related to environmental, social, and economic aspects is greatly influenced by coordination carried out effectively with various stakeholders such as the private sector and the community. This step is an effort to organize synergies in a structured and systematic manner in order to create harmony and integration in actions to achieve program objectives. Therefore, program implementation is given to individuals who have been trusted to carry it out consistently. This is important because competent implementers will have an impact on the success of activities, so they can mobilize stakeholders related to the development of the education sector. Affected interests also have an important role in policy implementation through coordination efforts to mobilize stakeholders in an organized manner to achieve city development goals. Affected interests are also one way to influence various interests so that they can support each other in achieving development goals in the field of education, which is very dependent on the allocation of the education budget from the APBD.

In funding or budgeting efforts for the implementation of school and facility development programs, the parties affected by this policy include the government, developers, and communities. The Provincial Government has been and continues to strive to increase the number of school buildings and classrooms to meet the needs of school-age students. To realize this development, of course, the government cannot continue to rely on its own efforts. Private developers are another party that must participate in providing schools. Given the high cost of land in urban areas, there is a conflict of interest between the procurement of school buildings and the use of that land for economic activities. Therefore, without incentives and disincentives, as well as strict oversight from the city government, the private sector will likely be less likely to comply with this policy. The availability of land for schools will certainly have a positive impact on the community, allowing them to live in a city that has a vision to improve public intelligence.

In order to implement priority programs in the education sector, the West Java Government has a strategic interest through the Prosperity Sector Program, with various programs such as Community Economic Improvement, Food Security Improvement, Investment Improvement, and Employment Improvement, which are in line with global initiatives such as the Millennium Development Goals (MDG), where one of the goals is to reduce poverty by improving welfare. In addition, the Provincial Government has also strived and continues to be committed to achieving the targets listed in the RPJMD, one of which is the Human Development Index (HDI). For the Education and Health Index, the values are quite good and have exceeded the specified targets. However, the challenge that remains is increasing people's purchasing power. Another interest for the Government is to address the problem of unemployment, because reducing unemployment will pave the way to solve other social problems that arise due to high unemployment rates, such as crime.

Evaluation of Education Financing Management

Mesiono & Roslaeni (in Fitria, 2023) explain that several elements influence education funding, namely (1) rising prices, (2) fluctuating teacher salaries, (3) variations in the number of children attending school, (4) increasingly high educational standards, (5) increasing age at which children leave school, and (6) increasing demand for further education. Meanwhile, Hastina et al., cited in Hadiansah (2021), revealed that education costs are determined by factors such as the size of the educational institution, the number of students, teacher salaries, the student-to-teacher ratio, teacher qualifications, population growth rates, and income policies. Furthermore, accountability is defined as the ability to present reliable reports or records. The term accountability encompasses the legal obligation to serve or provide access to independent observers who are authorized to report on results or information related to financial management.

Nanang in (Hasbi, 2021) states that evaluation is a process of making decisions based on a set of criteria that have been agreed upon and can be accounted for. He also explained that there are 3 evaluation objectives in managing education funds, including:

- a) At the end of the work period, provide a basis for reflecting on the achievements that have been achieved and matters that require special attention.
- b) Ensure that the work methods applied are efficient and effective so that educational resources can be used optimally and economically.
- c) Collect information regarding difficulties, obstacles, and level of continuity in certain aspects such as annual plans and progress in learning.
- d) To identify the most appropriate method for improving future performance.

In this context, assessments are conducted to identify suboptimal areas for improvement, both in policies and in practice. The evaluation process not only measures the amount of funds spent but also examines how those funds are managed, whether their use aligns with the school budget plan (RKAS), the extent to which educational goals have been achieved, and whether there are any violations or discrepancies during management. The importance of conducting evaluations is to ensure that funds managed by schools are actually used to improve the quality of educational services. Among all the steps in managing and distributing education funds, evaluation activities serve as the final stage in education financing management. As Fattah (Tanjung, 2019) explains, assessment in education management should focus on achieving organizational goals effectively and efficiently, including in the management of financial resources.

CONCLUSION

Technical efficiency and allocative efficiency in education financing are two important, complementary dimensions. Technical efficiency emphasizes the ability of secondary schools to optimally utilize resources to produce the best educational outcomes, while allocative efficiency focuses on the alignment of funding distribution with students' actual needs and educational objectives. In the context of decentralization, these two aspects become increasingly relevant because schools have greater autonomy in managing their budgets but also face challenges of transparency, accountability, and equity. Qualitative studies show that successful efficiency depends not only on the amount of funding but also on managerial capacity, stakeholder participation, and supportive local policies. Therefore, the meaning of technical and allocative efficiency in education financing in the era of decentralization is achieving a balance between effective resource use and equitable distribution, thereby sustainably improving the quality of education.

Based on the analysis conducted, it can be concluded that education fund management can be implemented effectively if each stage is implemented effectively, including planning, activities, and results analysis. In the fund management planning process, all members of the school management team are involved, such as the principal, treasurer, teachers, school committee, parents, and stakeholders who act as supervisors and advisors. The planning is based on 8 national education standards. Meanwhile, the fund management evaluation process is conducted twice a year, namely mid-year and at the end of the year. The fund evaluation focuses on financial receipts and expenditures. This evaluation process is carried out by collecting data through meetings attended by all teachers and education personnel at the school to identify matters that need to be evaluated regarding funding.

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