

Educational financing contribution to the course and training institution (LKP) of Uswatun Hasanah, Aceh Besar District

Rina Fitriana¹, Murniati AR², Nasir Usman³

¹ Universitas Syiah Kuala, Aceh, Indonesia; rinafachrul601@gmail.com

² Universitas Syiah Kuala, Aceh, Indonesia; murniat@unsyiah.ac.id

³ Universitas Syiah Kuala, Aceh, Indonesia; nasir.fkip@gmail.com

ARTICLE INFO

Keywords:

Management;
Financing;
Fund Assistance

Article history:

Received 2022-03-15

Revised 2022-09-26

Accepted 2022-12-31

ABSTRACT

Education financing and contribution to education financing at the Course and Training Institute (LKP) at LKP Uswatun Hasanah is carried out through the implementation of management functions, namely planning, implementation, supervision and accountability. This study aims to determine the planning, use, supervision, and financial accountability at LKP Uswatun Hasanah in Aceh Besar District. The research approach is descriptive method. Data collection techniques were carried out through interviews, observations, and documentation studies as well as data analysis techniques used including data reduction activities, data presentation, and conclusion drawing/verification. Research subjects are LKP leaders, secretaries, instructors and treasurers of financial management management at LKP Uswatun Hasanah, Aceh Besar District. The results of the study show: (1) Program planning is carried out based on technical instructions for meeting 8 national education standards as a reference by involving the LKP Treasurer and secretary, and the lack of instructor involvement in the planned budgeting process, (2) The use of government assistance and student tuition funds is implemented. in accordance with the technical instructions and the planned program, (3) Supervision of the use of government assistance funds and student tuition funds is carried out by the head of the institution, the Education Office and the inspectorate. Supervision is carried out by comparing the planned program with its implementation, and (4) accountability for the use of funds has been carried out with the treasurer and secretary of the institution.

This is an open access article under the [CC BY-NC-SA](https://creativecommons.org/licenses/by-nc-sa/4.0/) license.



Corresponding Author:

Rina Fitriana

Universitas Syiah Kuala, Langsa, Aceh, Indonesia; rinafachrul601@gmail.com

1. INTRODUCTION

Educational institutions play an important role in creating reliable human resources. To achieve this, of course, schools need various aspects that support the implementation of all processes in schools (Tedjawati, 2013). Education units are educational service organizations and types of education that provide education at all levels through formal, non-formal, and non-formal channels (Rofiq, 2017). This shows that the education unit is an organization that organizes educational projects and develops the potential of students according to the characteristics of students (Handayani, 2012). Non-formal education functions to develop the potential of students with an emphasis on mastering knowledge and functional skills as well as developing professional attitudes and personalities (Yudhaningsih, 2011). Course and Training Institute (LKP) is a non-formal education unit organized for people who need knowledge, skills, life skills, and attitudes to develop themselves, develop their professions, work, independent businesses, and/or continue their education to a higher level. As an educational institution, of course, LKP must have goals to be achieved. In this case, LKP must be able to guarantee that the education service process provided must meet the standards desired by the community.

The LKP education unit in carrying out the education process in the education unit must refer to the eight national education standards. One of the most important standards is the financing standard because the financing standard supports the availability of the other seven standards. This is supported by the opinion of Anwar (2013) that the role of education both as a subject and as an object of education cannot be separated from the existence of a number of activities carried out to achieve the desired goals. In the process of implementing these activities, problems arise regarding education financing. An institution will be able to function adequately if it has a management system that is supported by human resources (HR), funds/costs and infrastructure. One very important aspect in the management of an educational institution is the availability of funds or sources of financing for educational units. As stated by Fattah (2012) in the concept of education financing, there are at least three questions related to it, namely how money is obtained to finance educational institutions, where does it come from, and what/who is spent on it.

As an educational unit, LKP must also have staff, including the head of the education unit, as decision makers for the smooth running of the learning process, one of which is preparing a budget plan. According to Terry (2012) the budget is an important plan in an organization. The budget is formed through a plan that logically organizes data about what is expected at a certain time. LKP as an educational unit has goals that are outlined in the vision and mission of the education unit. The way to achieve this goal is through various planning activities as outlined in the Education Unit Development Plan (RPS). The budget plan developed jointly by the head of the education unit and other stakeholders is expected to provide direction for future goals to assist management in preparing the education unit budget. From the description above it is clear that to provide education in educational institutions requires a fee to provide a minimum service standard. The cost of education is a very important component in the implementation of education, so that planning for financing, implementation and supervision synergizes in the world of education which is expected to spur educational progress, which ultimately leads to increased student achievement.

The results of previous relevant studies include research on the management of education financing at State Vocational Schools in Aceh Besar District describing the budgeting process carried out by school principals, involving deputy principals, heads of departments, treasurers, senior teachers, and school committees. The use of education financing is viewed from a financial perspective, that all types of expenditures for educational activities in schools must be known jointly by both the principal and the school's internal parties involved in the preparation of the RAPBS (Suharti, & Nurhayati, 2015). The results of other research at MI Tahfidz Ash-habul kahfi Ngawi explained that first, education financing planning (budgeting) is the process of preparing a series of decisions to take actions that are described in real concepts to run the life of the future madrasa with programmed financing to achieve goals and produce ideal designs. , planning results in the form of budget efficiency, maximizing management functions and accommodated student needs (Sumenge,

2013). Next is a research conducted at SMP Negeri 19 Pilot. The main problem of the research is to determine the source of financing, planning, implementation and supervision of education financing (Suprastowo, 2014). The results of this study describe several things, including: The School Revenue and Expenditure Budget Plan (RAPBS) is carried out routinely every academic year or at the beginning of the semester every six months which is carried out by school principals, teachers, students, treasurers and school committees in accordance with the stages of preparation budget.

The results of the research above have relevance or similarities to this research. Management of education costs is a component that determines the implementation of learning process activities in educational institutions along with other components. In other words, every activity carried out in educational institutions requires a fee so that this financing component needs to be managed as well as possible so that the existing costs can be utilized optimally. Although many studies have been conducted on the contribution of financial management of educational institutions as described above, the authors try to see the other side of education financing management. In this study, the author focuses on the contribution of education funding used in implementing courses and training at the Course and Training Institute (LKP). This study can be said to confirm the use of education costs in a different context from previous researchers, namely in the aspect of the effectiveness of managing education financing in LKP.

So far, LKP Uswatun Hasanah has obtained several sources of institutional funding, including Work Skills Education Program Assistance (PKK), Entrepreneurship Education (PKW) and fixed fees from students who take regular courses, because this LKP has several sources of educational funding. Based on the above background, the question of this research is how the contribution of education financing management to the course and training institution (LKP) Uswatun Hasanah Aceh Besar District. In general, the purpose of this study is to determine the implementation to determine the contribution of education funding to courses and training at LKP Uswatun Hasanah, Aceh Besar District. Practically, this research is expected to be useful in contributing ideas to LKP Managers as a guide in the application of financing contributions to the implementation of courses and training. In addition, as a guideline in carrying out various activities in institutions, especially in the use of education financing.

2. METHODS

The method used is descriptive qualitative method. The researcher acts as a key instrument that must collect data by visiting the data source directly. The research subjects were determined by using purposive sampling technique where the research subjects were selected according to the research objectives. Research subjects are LKP leaders, secretaries, instructors and treasurers of financial management management at LKP Uswatun Hasanah, Aceh Besar District. Data collection techniques were carried out through interviews, observations, and documentation studies. The instruments used in this study were interview and observation guidelines. The standard of data validity in qualitative research refers to the standards of credibility, transferability, dependability, and confirmability. The data analysis technique used is descriptive qualitative analysis while the data processing steps are data reduction, data display, and conclusions and data verification. Data analysis began with (1) data collection from observations and interviews were outlined in a complete and detailed description of the report, (2) data reduction was done during data collection by making a summary. The data and field reports were then reduced, summarized, and then the main things were sorted focusing on the most important aspects, then looking for themes or patterns through the process of editing, coding, and labeling. Once selected, the data was simplified by classifying and abstracting the data. (3) Data presentation or display was intended to make it easier for the researchers to see the overall picture or certain parts of the research data. (4) Conclusions were made by interpreting the classification results of the study (Milles & Huberman, 1984).

3. FINDINGS AND DISCUSSION

Education Financing Management at Course and Training Institutions (LKP)

Based on the results of interviews and data that the authors obtained from several sources, namely LKP leadership, LKP secretary, LKP treasurer, and LKP instructors in this study it was found that the sources of education financing obtained by LKP Uswatun Hasanah in carrying out all educational programs are: (1) the central government, (2) Local government (3) regular student fees. One of the sources of financing at the uswatun hasanah LKP is receiving financial assistance to improve the competence of students through the vocational directorate of the ministry of education and culture in the Employment Skills Program (PKK) every year. This information is based on an interview with the head of LKP uswatun Hasanah. This assistance is in the form of financial assistance for the implementation of courses and training for underprivileged students, school dropouts and unemployment. Through this PKK program, LKP uswatun hasanah takes advantage of this opportunity to improve the competence of students in the field of fashion, which at the end of the program activities students are expected to pass the competency test at level II of KKNi Clothing. This is in line with what was conveyed by the secretary, treasurer and LKP instructor. And based on observation, documentation data shows that it is true that there is a source of financial assistance from the vocational directorate through the online banper application.

According to the head of LKP uswatun hasanah, the next source of funding is from the Gampong program. The number of gampongs that cooperate also varies, only gampongs that have budgeted for their use for these activities. In 2019 there were 9 gampongs that collaborated, in 2020 there were 13 gampongs and in 2021, 18 gampongs that entrust the course activities and fashion training at LKP Uswatun Hasanah. The use of funds obtained through this assistance is fully allocated for use in the learning process of courses and training for gampong residents who are participants in the activity. The results of interviews with institutional leaders stated that from various financial sources obtained, LKP had the authority to manage finances and was responsible for their use. LKP regulates various needs such as financing the course process and fashion training, improving the welfare of LKP managers and instructors, and managing various other routine needs of LKP, therefore LKP must have a good budget planning in the form of an LKP Revenue and Expenditure Budget Plan (RAB) which consists of various types of income received from various sources and various types of expenditure for all LKP activities. This was confirmed by the treasurer who stated that the LKP Expenditure Budget Plan Meeting (RAB) at LKP Uswatun Hasanah was carried out routinely at the end of each year by the LKP leadership by involving LKP managers and instructors and the LKP revenue budget plan had been compiled and made in the form document as normally an RAB. Based on the results of interviews with the LKP secretary in making LKP financing plans, he held a meeting with LKP managers and instructors to get input and suggestions about routine needs, and needs with priority scales in the teaching and learning process in the LKP Uswatun Hasanah environment.

The stages carried out in preparing the planning at LKP Uswatun Hasanah based on interviews with the leadership of the institution, he stated that usually the stages start from (1) discussing with fellow LKP managers and instructors, (2) collecting data and input about the needs of the teaching and learning process from the instructor. LKP, (3) designing LKP activity plans, (4) holding meetings with LKP managers and instructors (5) seeking and making an inventory of sources of funds, and (6) carrying out activities in accordance with available funds. This is in line with what was conveyed by the treasurer and secretary. Meanwhile, when we asked the LKP instructor for this financial plan, the instructor stated that he was not involved much in the financial planning process prepared by the leadership and other managers. His involvement is only when determining the needs needed in the course and training process and meeting the question of when the allocation of funds is needed.

The results of the research on the use of education financing at the LKP Uswatun Hasanah gampong Gampong Bukloh, Sukamakmur district, Aceh Besar district which the authors obtained from interviews with several informants including LKP leaders, LKP treasurers, LKP secretary and LKP instructors, the results showed that based on interviews with LKP leaders Uswatun Hasanah stated that the guidelines for the use of the LKP budget so far have used and implemented the

preparation of the use of the budget based on the guidelines for meeting the national education standards, namely standard 8 (financing standards). This is in line with the information provided by the treasurer and secretary. The manager with the LKP leadership in managing the use of the budget based on the standards that have been set, because the leadership, treasurer and secretary have several times participated in the technical guidance for the preparation of the accreditation form. So that the financial administration in LKP is automatically in accordance with the standards that have been set. In using the budget, the LKP leadership looks at the priority scale needed for various LKP activities. From the results of observations and documentation data, it shows that the information is correct because the administrative completeness of standard 8 on the national education standard is neatly organized and in accordance with what was informed by the respondent.

Further information regarding the activities that are prioritized for the highest budget expenditures, according to the LKP leadership, are activities such as adding infrastructure, procurement of additional sewing machines, media needed in the course and training process, incentives for managers and instructors and other operational funds. All of these financing needs come from various sources as mentioned above in the part of the education financing budget plan. According to an interview with the treasurer, the main priority for budget expenditures is the payment of instructor incentives and the cost of adding infrastructure. Meanwhile, according to the secretary, all the needs for the implementation of learning courses and training are a top priority in the use of the budget. However, the results of observations and documentation show that most of the use of the budget is prioritized for learning, operational costs, incentive costs for managers and instructors.

The results of interviews with LKP leaders during this time that the allocation of funds for teaching and learning activities at LKP *Uswatun Hasanah* said that the use of the budget received by the institution was different for the program, in its implementation as well, it will be adjusted to the program objectives that have been regulated in the technical guidelines for the use of funds. each budget. The same thing was confirmed by the treasurer and secretary who said that they carried out all incoming financial assistance and routine fees were used differently in accordance with applicable regulations. Likewise the opinion of the instructor. Although he did not know the detailed allocation of funds, the instructor knew that some activities required different implementation methods. Based on the observations and documentation that the author did, it was in accordance with the results of the interviews, all activity documents had complete photo documentation and different implementation reports. Reports of assistance programs and routine funds are recorded separately.

LKP's policy in this case is LKP *Uswatun Hasanah's* leadership who continues to strive and build communication with various parties so that LKP *Uswatun Hasanah* can run like other LKPs in implementing skills-based education and are able to prosper all LKP instructors and managers who currently teach at LKP to the maximum extent possible. From the results of the interview with the LKP leadership, it was stated that: Specifically, funds sourced from the government were allocated for the course and training process for participants who were underprivileged, dropped out of school and were unemployed. Furthermore, these funds are also given to LKP instructors according to the number of lesson hours they use. The funds are usually given every 2 times a year depending on when the funds are dropped and the activities are completed, from each receipt/payment of these incentives the instructor must sign on the list of receipts that has been prepared by the LKP leadership. Furthermore, the funds from the government are also used for LKP operations and other routine needs of LKP such as paying for electricity, maintenance costs for infrastructure such as sewing machine repair costs, adding a sewing machine collection as well as buying other courses and training needs. This is in line with the information conveyed by the instructor, treasurer and secretary of LKP.

To increase the work motivation of institutional managers and instructors, LKP leaders apply rewards and punishments. For all managers and instructors. This was confirmed by the treasurer, secretary and instructor, according to the information provided they get additional holiday and year-end allowances if they reach the performance targets that have been set in accordance with their

respective tupoksi. For example, travel to tourist attractions in the city of Sabang and others. Meanwhile, for students the policy of the leadership of the institution is more for students who successfully register additional participants, then these students will get a regular fee deduction of 10% of the total cost. The utilization and use of educational funding sources must be monitored both internally and externally from educational institutions. Supervision of education financing is needed so that every activity carried out is successful and in accordance with the targets set in the planning (Mastitou, 2017). This means that if supervision is carried out in accordance with established procedures, every activity carried out will be successful and directed, this is done so that there are no deviations from the use of the available budget.

Based on the results obtained from several sources, namely the LKP leadership, LKP secretary, LKP treasurer, and LKP instructor, the data shows that at LKP Uswatun Hasanah there has been supervision of the use of the education budget, both from the LKP leadership, inspectorate, and related agencies based on the source of the funding assistance obtained, or other competent parties to supervise the use of the education budget carried out by LKP Uswatun Hasanah. So far, the implementation of initial supervision is carried out by the LKP leadership who oversees every use of the budget made by the LKP treasurer. For financial assistance originating from the Ministry of Education and Culture, the Directorate of Vocational Supervision is carried out by the leadership, UTP of the relevant ministries and the direct directorate. While the financial assistance obtained from the Ministry of Manpower, supervision is carried out by representatives of the Aceh Besar District Job Training Center. However, based on the results of observations and documentation, the authors observed that the supervision of several government aids had been supervised by external elements, while the contribution funds had not yet received external supervision. In this case, only the leader performs the supervision.

From the results of the interview with the LKP leadership, it was stated that the supervision of the use of the budget from various sources used for various activities at LKP Uswatun Hasanah, was carried out by examining reports made by the secretary and treasurer of the LKP as well as other financial reports related to the income and expenses of the LKP. Uswatun Hasanah. This supervision is carried out not within a predetermined time, for example at the beginning of the year or at the end of the year, but the LKP leadership will supervise the receipt and use of the LKP budget whenever needed.

In carrying out supervision, LKP leader Uswatun Hasanah said that he already had fixed guidelines or technical guidelines that had professional standards for every supervision of education financing carried out. The leadership will correct or correct the financial reports made by the treasurer and secretary if an error is found in supervising the report by explaining the reporting procedures and giving time to the treasurer and secretary to correct the report errors found. But again, the input or corrections given by the LKP leadership to the mistakes made by the treasurer are sometimes not in accordance with the supervisory standards for good financial reporting from professionals. This is in line with the information submitted by the treasurer and secretary of the institution. And strengthened based on the author's observations on the results of observations and documentation owned by LKP uswatun hasanah.

Based on the results of the interview with the treasurer of the LKP, he said that the targets of supervision of financial management at the LKP uswatun hasanah were the head of the institution and the treasurer, this was reinforced by statements from the head of the institution and the secretary of the institution. Usually the supervision carried out is to see the suitability of budget management with technical guidelines, and the compatibility between invoices and receipts as well as documentation of the purchase of goods or news of handover (Arwildayanto, et al, 2017). If there is an error, the leadership and the flag must make corrections to avoid misuse of program finances.

In making an accountability report, of course, there must be special standards that are set in different ways but have the same goal. Accountability needs to be carried out to find out and prove that every budgeting of an activity has been running as planned, meaning that the implementation of the activity is running according to the applicable rules and there are no deviations so that the plan of

an activity goes well and in accordance with the targets that have been set (Yudhaningsih, 2011). A good accountability really depends on the competence possessed by the institution's apparatus because from the accountability report it can be seen whether or not the managerial system is being implemented, especially in the field of budgeting. Here, we will see how accountability is made by LKP Uswatun Hasanah Gampong Bukloh, Aceh Besar District.

Based on the data that the authors have obtained from interviews, documentation and observations, the authors discuss the following, from the results of the research that the authors did for sources of education financing at LKP Uswatun Hasanah, it was found that the education financing at LKP Uswatun Hasanah comes from (1) Central government, (2) local government (3) regular student fees. Giving great attention in the form of contribution and participation in supporting the course and training process at LKP Uswatun Hasanah. This condition is in accordance with the mandate of Law Number 20 of 2003 concerning the National Education System which is contained in Article 46 paragraph (1), namely "Education Funding is a shared responsibility between the government, local government and the community".

Based on the results of the documentation study, it was explained that the contributions from the regular program provided to LKP Uswatun Hasanah were not sufficient to finance educational activities and administration, to add infrastructure and to improve the welfare of LKP managers and instructors. So that LKP leaders look for other alternatives and carry out various forms of cooperation with various existing stage holders to obtain financial assistance as well as facilities and infrastructure, as an effort to improve the quality of services at Uswatun Hasanah LKP. From the results of this assistance, LKP is allocated for LKP operations, adding infrastructure, incentives for LKP instructors, LKP managers and other costs for the smooth running of courses and training activities at LKP Uswatun Hasanah. LKP Uswatun Hasanah is an LKP owned by a foundation managed by the LKP leadership, which helps the leadership have several supporting managers, namely the secretary, treasurer, operator and cleaning staff. This institution also has 5 (five) skill instructors and theoretical instructors who provide learning in course activities and training. The competencies possessed by institutional managers consist of various educational backgrounds who collaborate with each other to advance the LKP program. However, according to information from the leadership, all managers are capable of carrying out their duties and functions properly.

Skills instructors and theoretical instructors also come from different educational backgrounds, but at the time of recruiting LKP leadership instructors, it is mandatory for instructors to have the competency certificates required in the IQF curriculum guidelines. Where if the course and training services organize a level II fashion program, then the instructor must first have these competencies. And all instructors at LKP uswatun hasanah already have the certificate. Based on the description above, the writer can explain that to get a source of education funding at LKP Uswatun Hasanah, LKP leaders need to communicate. coordination and cooperation with the central government, regional governments, with parents of students and with the community, so that the needs of LKP in carrying out the teaching and learning process of courses and training can be carried out properly in accordance with the provisions that have been set.

4. CONCLUSION

Based on the results of the research conducted, it can be concluded that the source of education costs for LKP Uswatun Hasanah Gampong Bukloh, Sukamkmur sub-district, Aceh Besar district comes from (1) Routine fees from regular students (2) Central government assistance (3) Regional Government assistance. Funds from the central government are allocated to increase the competence of students who are targeted by the government, namely the underprivileged, children who have dropped out of school, and the unemployed. Assistance funds from local government assistance are allocated for the addition of institutional infrastructure and regular contributions from participants are allocated for maintenance of infrastructure and institutional operational costs. Financing planning activities, routinely make meetings of the Institution's Budget Plan (RAB) facilitated by the head of the institution by involving LKP managers and LKP instructors but not involving parents of students.

Education financing planning meetings for one fiscal year are held at the end of the year on a regular basis. This shows that the education financing planning activities at LKP Uswatun Hasanah are in accordance with applicable procedures, but uniquely the instructor's involvement in financial planning is only to seek information about their needs. The use of education financing at LKP Uswatun Hasanah is carried out in accordance with the fulfillment of 8 National Education Standards and a standard system as a guideline for using the budget in LKP. So far, LKP Uswatun Hasanah has used and implemented the use based on the technical guidelines for the sources of funding that have been determined. In addition, financial managers also carry out the implementation of institutional finances based on directions from the leadership and the results of discussions between LKP leaders and LKP managers. The recommendation for this research is LKP Managers as a guide in the application of financing contributions to the implementation of courses and training. In addition, as a guideline in carrying out various activities in institutions, especially in the use of education financing.

Acknowledgments : The author would like to thank the supervisors who have provided suggestions and materials in the completion of this article

Conflicts of Interest: the authors declare no conflict of interest

REFERENCES

- Anwar, I. (2013). *Administrasi Pendidikan dan Manajemen Biaya Pendidikan*, Bandung: Alfabeta.
- Angwarmase .(2020). *Perencanaan Anggaran Pendidikan*, Bandung:Yrama Widya
- Ardiwinata, J, S. & Mulyono, D. (2018). *Community Education in The Development of the Community. Empowerment*, 7(1). 25-35.
- Arikunto, S. (2010). *Prosedur Penelitian Suatu Pendekatan Praktik*, Jakarta: Bina Aksara.
- Arwildayanto, dkk. (2017). *Manajemen keuangan dan pembiayaan pendidikan*. Bandung: Widya Padjadjaran
- Basuki ,W. (2017). *Manajemen Pendidikan Teknologi Kejuruan dan Vokasi*, Jakarta:Bumi Aksara
- Engkoswara dan Komariah. (2015). *Administrasi Pendidikan*, Alfabeta, Bandung.
- Fattah, N. (2012). *Standar Pembiayaan Pendidikan*. Bandung: PT. Remaja Rosdakarya.
- Fauzi R. E.(2018). *Peran Lembaga Kursus Dan Pelatihan Menjahit Dalam Memperkuat Manajemen Pemberdayaan Masyarakat di Desa Padalarang. Comm-EDU*. 1(2), 31-32.
- Furtasan, B. (2017). *Pengantar Ilmu Pendidikan*. Depok: Rajawali Pers
- Handayani, T. (2012). Menyongsong Kebijakan Pendidikan Menengah Universal: Pembelajaran Dari Implementasi Wajar Dikdas 9 Tahun. *Jurnal Kependudukan Indonesia*, 7(1), 39–56.
- Kaswan. (2016). *Pelatihan dan Pengembangan untuk Meningkatkan SDM*. Bandung: Alfabeta
- Komariah dan Mulyati. (2011). *Manajemen Sekolah dalam Manajemen Pendidikan*. Bandung: Tim Dosen Administrasi Pendidikan Universitas Pendidikan Indonesia.
- Mastitou.(2017). Manajemen pembiayaan pendidikan menuju pendidikan yang bermutu. *Jurnal ANSIRU PAI*. 1(2). 12-21
- Miles & Huberman. (1984). *Qualitative data analysis: A source of new methods*. Sage Publication.
- Mulyono. (2010). *Konsep Pembiayaan Pendidikan*, Jogjakarta. Ar-Ruzz Media.
- Rofiq, A. (2017). Wealth management strategi pengelolaan asset:transparansi, akuntabilitas, efektifitas, Efisiensi. *Al-Tanzim*, 59.
- Suhardan, D, & Riduwan, (2014). *Ekonomi dan Pembiayaan Pendidikan*, Bandung: Alfabeta.
- Suharti, T., & Nurhayati, I.(2015). Pengaruh biaya penyelenggaraan pendidikan terhadap minat calon mahasiswa Universitas Ibn Khaldun Bogor. *Neraca Keuangan*, 10(1), 26-48
- Sumenge, A. S. (2013). Analisis Efektivitas Dan Efisiensi Pelaksanaan Anggaran Belanja Badan Perencanaan Pembangunan Daerah (Bappeda) Aceh Tengah. *Jurnal EMBA*, 9(1), 74–81. <https://doi.org/10.37598/jam.v9i1.647>.
- Suprastowo, P. (2014). Contributions of Students Aid Program Towards Sustainability and Continuity of Students' Education. *Jurnal Pendidikan Dan Kebudayaan*, 20(2), 149–172.

- Tedjawati, J. M. (2013). Pendanaan pendidikan anak usia dini. *Jurnal Pendidikan dan Kebudayaan*, 19(3),346-363
- Triatna, C. (2015). *Pengembangan Manajemen Sekolah*, Bandung: Remaja Rosdakarya.
- Undang-Undang Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional Peraturan Pemerintah Nomor 19 Tahun 2005 tentang Standar Nasional Pendidikan.
- Yudhaningsih, R. (2011). Peningkatan efektivitas kerja melalui komitmen, perubahan dan budaya organisasi. *Ragam Jurnal Pengembangan Humaniora*, 11(1).41-53

