

Village Government Supporting Agency Model With School Committee in Supporting Education Funding

Asrina M. Saman¹, Fitri Nur Mahmudah², Suyatno³

Universitas Ahmad Dahlan Yogyakarta, Indonesia^{1,2,3}

e-mail: asrinamsaman04@gmail.com, Fitri.mahmudah@mpgv.uad.ac.id, Suyatno@mp.uad.ac.id


Submitted: 16-07-2023

Revised : 22-12-2023

Accepted: 07-03-2024

ABSTRACT. Funding is crucial for operational implementation in educational institutions. So, other parties that do not conflict with laws and regulations have a significant role to play in becoming supporting agencies in education financing. This study attempts to explore the role of the village government and the school committee in supporting education financing using a case study approach and qualitative research. The research findings contained four components: 1) educational Process effectiveness, 2) financing support, 3) the need for a plan analysis, and 4) stakeholder role urgency. Of the four components, two of them are part of the village government's role, namely the Effectiveness of the Education Process and Financing Support, and two other components, namely the Need for plan analysis and the Urgency of the Role of Stakeholders, are part of the role of the school committee. The conclusion is that the role of the Village Government in supporting education funding is by providing financial support through village meetings, which then gave birth to a program, namely "paying temporary honorary teacher salaries". However, regarding the school committee, which is still not optimal in carrying out its roles and functions, the commitment of the school committee in carrying out its role is not exemplary because the school committee still only follows directions from the school.

Keywords: *Financing, School Committee, Village Government*

 <https://doi.org/10.31538/munaddhomah.v5i2.658>

How to Cite Saman, A., Mahmudah, F. N., & Suyatno, S. (2024). Village Government Supporting Agency Model With School Committee in Supporting Education Funding. *Munaddhomah: Jurnal Manajemen Pendidikan Islam*, 5(2), 148–160.

INTRODUCTION

In education, financing is crucial for operational implementation in educational institutions. Funding for implementing teaching and school expenses, including wages, infrastructure, and various services at every level of education, comes from government and community funding (Arifin, Sutarna, Aryani, Prayitno, & Waston, 2023; Sumiran, Waston, Zamroni, & Mahmudah, 2022). *Funding* is a resource that can improve the effectiveness and efficiency of education management (Cook, 2021). Education funding is money given to schools to support all academic activities and other related purposes (Fadlilatunisa, Raharjo, & Suminar, 2022; Rice et al., 2019).

Decentralization of education also raises new problems, particularly in implementing education financing. This issue arises because financing education has not been organized effectively (Sucipto & Mahmudah, 2023; Sumpena, Nurhamidah, & Hilman, 2022). Although local government involvement in education financing is simple, it has considerable political importance. Educational politics built by the government, which tends to view education as an extension of the ruler's hand, will become unilateral political education depending on what the ruler teaches. So education is only used as a political business (Asse, Putri, Fatimah, Nursyam, & Faqihuddin, 2023; Pantan, 2023). In

addition, delays in the disbursement of the education budget that are not by the calendar of educational activities in each region are also an obstacle for which no solution has been found (Alghifari, Hermawan, Gunardi, Rahayu, & Wibowo, 2022). Delays in budget disbursement occurred in several schools, one of which was at SMA Negeri 1 Halmahera Utara, where bosses were received in July even though they should have been distributed in February according to the stipulations (Faiz & Soleh, 2020).

Existing problems impact education in schools, both school education services and school programs, and everything related to the development and progress of schools. So that other parties that do not conflict with laws and regulations have a significant role in supporting institutions in financing education. The school committee, an organization whose members are parents or guardians of students and members of the community who are fully aware of education, makes the role of the committee very much needed in providing support, especially financial support (Lusardi, 2019; Sarfraz, Qun, Hui, & Abdullah, 2018). School committees are groups within the education community dedicated to improving education standards in the region (Firdaus, Jamal, & Arifin, 2023). The school committee is uniquely formed and developed based on agreement and trust in providing support (Fathurrahman, 2020). In addition to the village government school committee, which manages village funds, it is also obliged to allocate the village budget to support education. The Village Government also has a role in supporting education financing. Village administration is the lowest governance apparatus in the Indonesian state structure and is within the scope of the Village (Widiastuti et al., 2022). The primary responsibility of the village government is to develop a democratic lifestyle and provide quality social services to enable its citizens to live in prosperity, peace, and justice (Brockhaus, Obidzinski, Dermawan, Laumonier, & Luttrell, 2012; Nurulloh, Aprilianto, Sirojuddin, & Maarif, 2020).

Previous research carried out by (Putra, 2020) in his study of "*the role of student guardian association (ikwam) in financing education at SD Muhammadiyah 04 Pucang Surabaya*", found that the school committee at SD Muhammadiyah 04 Pucang Surabaya, or IKWAM, participated internally and externally. School internal participation includes helping school finances through the IKWAM program, namely garage sales, fees, or infaq, and sponsoring school activities. Similar research was also conducted by (Sonedi, Jamalie, & Majeri, 2017) on the management of Education Funding Sourced from the Community. The findings, namely the Madrasah Revenue and Expenditure Budget Plan (RAPBM), were made in advance by the Madrasah Head and the Wakamad by estimating that the funds to be received from students' parents would be in the form of committee payments.

In contrast to previous research, this study focuses on a crucial problem in the object of research, namely the shortage of teachers. Schools have not been able to provide welfare guarantees to teachers, which results in many teachers not surviving long. The number of teaching staff is only 5 (five) people, and the number of students slightly affects the amount of BOS funds. Judging from this, the researcher tried to explore the role of the village government and the school committee in supporting education funding.

METHOD

This research uses a case study approach with a qualitative type of research. A case study is a type of research that examines topics such as events, actions, and processes (Creswell & Creswell, 2018). This research will examine various data on the role of the village government and school committees in supporting public elementary school funding. 182 Halmahera Selatan For research methods, researchers use descriptive methods to write down research findings by utilizing interview data and documentation. This interview was conducted with five participants face-to-face to obtain information or data. This documentation technique complements and expands the information obtained through interviews. The data source consisted of five participants, namely the school

principal, school treasurer, school committee, and village government, consisting of the village head and head of finance. The school principal and treasurer are used as the primary data sources because they play a role as managers of the education financing budget, while the school committee and village heads, as well as the finance department, play a role as supporters of education financing.

After the data was collected, it was analyzed using the Miles and Huberman data analysis model, namely the data reduction, data presentation, and conclusion stages (Miles, Huberman, & Saldana, 2018). The data that was collected was analyzed using Atlas.ti software version 8.

RESULT AND DISCUSSION

Result

Based on research findings through interviews and documentation conducted by researchers at research locations related to "*The Role of the Village Government Supporting Agency with School Committees in Supporting Education Funding*", four (four) components were found. The findings of these components consist of the Effectiveness of the Education Process, Financing Support, the Need for a plan analysis, and the Urgency of Stakeholder Roles. Of the four components, two of them are part of the village government's role, namely the Effectiveness of the Education Process and Financing Support, and two other components, namely the Need for plan analysis and the Urgency of the Role of Stakeholders, are part of the role of the school committee.

The following will discuss each of these four components.

Effectiveness of the Education Process

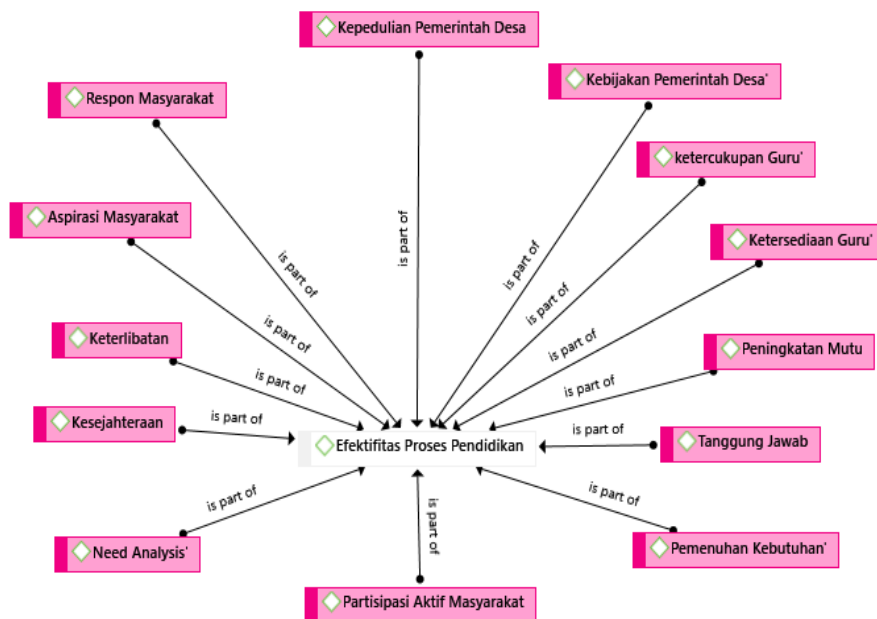


Figure 1. Findings on the effectiveness of the education process

Field findings show that the village government is involved in the effectiveness of the education process; this is shown through participation in analyzing teacher needs. The village government is involved in finding teachers for the 182 State Elementary School in South Halmahera and is also supported by the active participation of the community in village government policies. The adequacy of teachers, which has long been experienced by State Elementary School 182 South Halmahera, is one of the reasons why the school is not or has not been able to achieve quality education.

The village government is concerned about existing education because, for them, education is the main means of forming human resources, and the first step to achieving a civilization is through education. The village government has great concern for the welfare of teachers; this is as per the results of interviews delivered by P2/W/4.

"Because if we see that honorary teachers generally have salaries below the average, what can we say? It is not commensurate with what they are given or what they do. In the sense that even though they or they are honorary teachers, their responsibilities are quite large and really contribute to the generation, so as village government we must take a role in providing support."

This is also supported by the statement from P2/W/5. *"The village government plays a role in looking after the teachers, how can existing teachers survive? We provide salary incentives so that teachers also feel cared for by the village government."* It is this form of concern that directs all village communities to be involved in village meetings; through these meetings, a collective agreement is born.

Financing Support

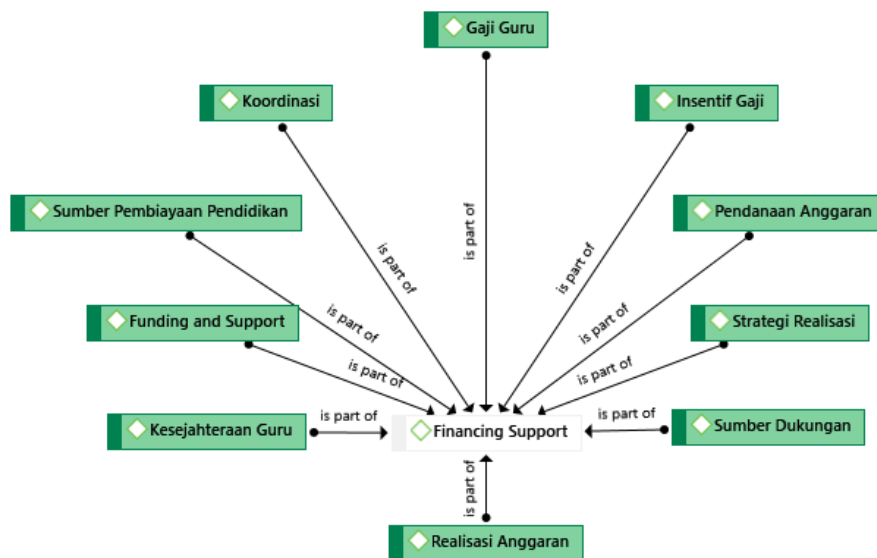


Figure 2. Findings in education finance support

Furthermore, the village government as Financing Support, support, and financing is provided by the village government in order to ensure teacher welfare. This support is in the form of incentives for honorary teachers with school honorary status, which means that the teacher receives a salary from school funds or school operational funds (BOS). The source of education funding is the village government, upon agreement and coordination from the entire community through village meetings.

From the results of the interview, this was conveyed by (P3/W/4): *"So the village is committed, based on village meetings with all village communities, to holding a program to see the existing condition of education. So, we call this program paying freelance teacher salaries"*. Through the "paying freelance teacher salaries" program, the village government contributes to providing educational financial support.

Need a plan analysis

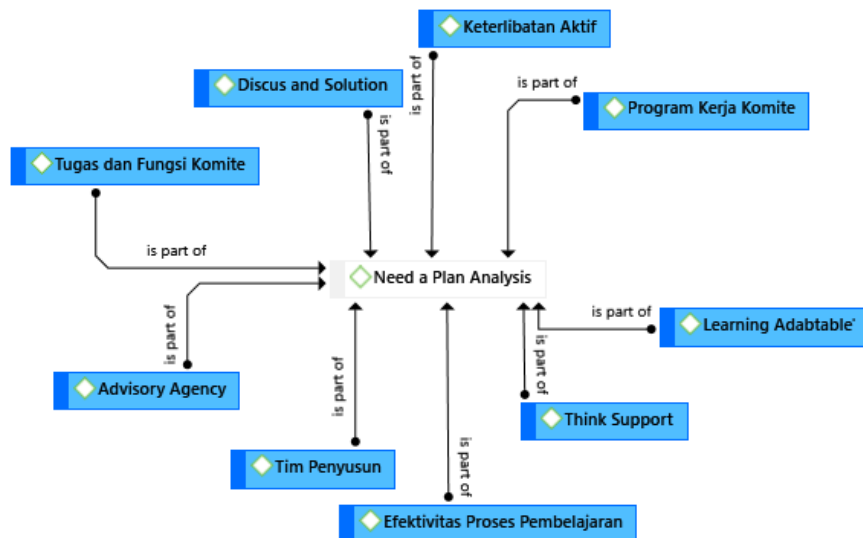


Figure 3. Findings in the education needs analysis

Another finding is related to the role of the school committee and the need for a plan analysis. The school committee carries out its role by giving consideration to and being involved in school agendas, being part of the RKAS drafting team, and providing advice on school policies. The school committee supports the idea; this support was very urgent during the COVID-19 pandemic yesterday. At that time, the school had to decide at all times that students had to be sent home, but seeing the situation and condition of the school location, which was relatively homogeneous, the school was still being implemented and still adhering to the government's health protocol. This is done because several possibilities will arise if schools are closed or learning is carried out at home. Because of internet access, most students do not have smartphones, and it is very difficult if they are allowed to study without the control of the teacher.

Research data shows that the school committee has a function as part of the drafting team in preparing the 'School Activity Plan and Budget' (RKAS), as stated by P2/W/1. *"So those involved in preparing the School Activity Plan and Budget (RKAS) are a team of bosses, teachers, and also the school committee."* This was also supported by P2/W/2, who also said: *"Those involved in preparing the School Activity Plan and Budget (RKAS) are teachers, the boss's team, and the school committee"*.

The school committee is quite responsive in all matters related to schooling and has the ability to adapt to every situation, so its involvement is quite good. As stated during the interview by P3/W/1, *"The involvement of the school committee was quite good; the school committee was quick to adjust when we explained the aims and objectives of our invitation."* Apart from always showing an attitude that can adapt or be quick in responding and adjusting, the school committee is also flexible and also acts as an advisory agency.

Urgency of Stakeholder Roles

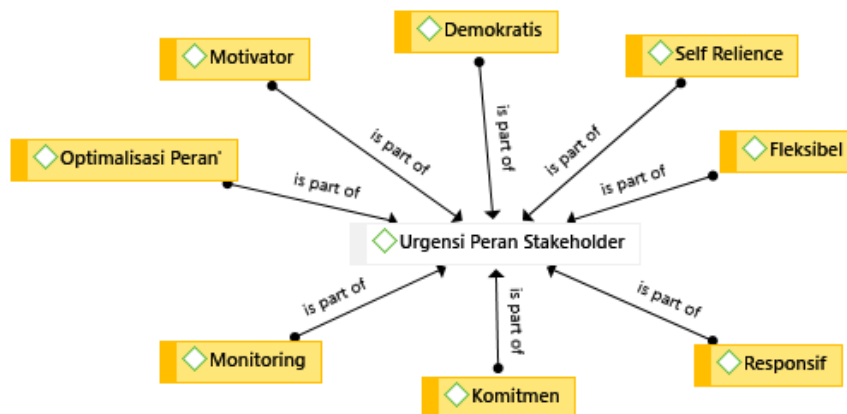


Figure 4. Urgency of Stakeholder Roles

The urgency of Stakeholder Roles is part of the school committee, which in this case is an organization that moves to provide support, control, and consideration for improving the quality of education. The data obtained shows that the school committee has never provided financial support to SD Negeri 182 Halmahera Selatan. This was conveyed because, actually, the school committee did not fully understand their roles and responsibilities. Several things have been done, for example, providing consideration as well as support for ideas, but providing financial support has not been done.

As stated by P7/W/1, "To be honest, this school committee does not really understand its main duties as a body or representative of the community and/or parents and guardians of students in education, so it can be said that its role in financing does not yet exist". The same thing was also conveyed by (P6/W/2), "The school committee still does not provide educational financing support; this may be because the school committee still does not properly understand its roles and responsibilities." Field data shows that if the school committee is specialized in financing education, such as seeking donors or building relationships with external parties, this has not been carried out.

Discussion

Role of Village Government

One of the benchmarks for the success of development in Indonesia is the welfare of society, which includes meeting the material, spiritual, and social needs of citizens so they can live healthy lives, develop, and carry out their social roles, especially in rural areas. This then underlies the policy carried out by the village government to provide financial support to SD Negeri 182 Halmahera Selatan. This policy was also born on the basis of the concern and responsibility that belong to the village government as the government in charge of developing and empowering village communities. This is in accordance with the results of research by (Pangalo, Rotinsulu, & Tumangkeng, 2020), which states that village fund allocations can also increase community education. Community welfare measures how well the community fares as a result of growth, including increased education.

In addition to the community environment, the school environment in this case, education for village children or village communities is also important and deserves the village government's attention. Analyzing teacher needs, teacher availability, teacher adequacy, and quality improvement is part of the responsibility of the village government. This is in line with the research results of

(Antou, Rumat, & Maramis, 2019), which show that the village government uses village funds to build infrastructure, such as village roads and other facilities, as well as early childhood education schools, which are clearly aimed at early childhood education. The village government also spends village money on books and study aids, in addition to building PAUD. The village government also develops various educational facilities and pays teacher incentives through village funds.

Village government policies are alternative steps that can offer solutions to educational problems, including those concerning teacher welfare. The response and active participation of the community are also important in supporting the village government's policy ideas to support education funding, as shown through participation in village meetings and voting in the form of approval of policies taken by the village government (Khotimah, Karnati, & Sutjipto, 2022).

The role of the village government was established through village meetings, which then gave birth to a program namely "paying temporary honorary teacher salaries". Payment of freelance honorary teacher salaries, also known in practice as giving incentives to teachers with school honorary status, is done as a form of funding and support for education, in this case the personal welfare of teachers. This is in line with (Faturahman, Sudrajat, & Ghoer, 2022), who argued that in order to encourage village government program funding, it is also supported by community involvement in carrying out government functions and community empowerment, and 4% of the assistance is provided directly in the form of education funds. Village Law Number 6 of 2014, which forms the basis for the formation of Village government, gives authority to the Village to control and manage its authority in accordance with the needs and priorities of the Village so that the Village's income can be utilized to support all Village authorities. To maximize the use of village funds to assist village and village community development programs, as for priority education assistance given at 4%, the government is given the authority to determine priorities for the use of village funds because village funds come from the center.

The village government is committed to working with all village communities through village meetings to prioritize village funds for supporting education funding. This is in accordance with the results of research by (Wibowo, Mulya, & Mujiwardhani, 2019), who found that the use of village funds for education has a good impact on the achievement of an educational institution. This statement is also supported by (Muslikah, Sulisty, & Mustikowati, 2020) who say that because education is the single most important component in the progress of society, the Village Government prioritizes funding for education, both for development and for paying incentives to teachers. Village spending on education is the amount of money spent on education with the main objective of fostering community empowerment (Ilyas, Abid, Ashfaq, Ali, & Ali, 2021). The community in question is made up of village children who deserve to receive teaching and learning from a teacher. So that, through the decision of the Village deliberation, the realization of the budget through coordination between the village government and the school is then given directly to the teacher concerned (Permatasari et al., 2021).

Role of the School Committee

As an advisory agency, the school committee's involvement in the planning process includes placing educational resources in the school and contributing ideas and suggestions for the preparation of the RKAS, including how to organize the sessions. In line with the results of research conducted by (Mataputun, 2020), the school committee carries out a school planning program, contributes to the preparation of the RAPBS, amendments, and approval, as well as provides ideas and input for making programs related to school facilities, performance standards, and collaboration with outsiders. The school committee at SD Negeri 182 Halmahera Selatan has quite an active involvement; this active involvement can be seen from the committee's participation in giving consideration to learning during the pandemic to make the learning process effective.

School committees provide thought leadership in supporting learners as school committee initiatives to improve education standards include their involvement in formulating decisions and

policies regarding school programs, physical and mental support, and their control over the education budget (Sumiran et al., 2022). As expressed by (Allur, Heras-Saizarbitoria, Boiral, & Testa, 2018) the school committee's best efforts to improve education standards include taking part in the formulation of school program choices and policies. This is also in line with the results of research (Alp Christ, Capon-Sieber, Grob, & Praetorius, 2022; Alwi & Mumtahana, 2023; Idris, Trisnamansyah, & Wasliman, 2022) namely that providing guidance (advisory body) on every plan and program made by schools, such as in the field of infrastructure repair and procurement, establishing RAPBS, placing school-based education management procedures, and identifying resources in local education that can be used to support school growth, is part of the role and function of the school committee.

The importance of optimizing the role is that the school committee is one of the stakeholders in educational institutions. The results of (Nurbaeti et al., 2017) found that the function of the committee as a supporting body was inadequate. This happened because the committee continued to charge the parents of students who were supposed to finance infrastructure development. In contrast to the findings in this study, the findings of this study are that school committees have not provided any support for education funding at all. The school committee is an autonomous group that is connected in a non-hierarchical manner and functions outside of educational institutions and other government bodies so that all matters relating to its roles and functions become independent of the school committee (Brooks & Ezzani, 2022).

The working principle of the school committee is to be democratic, which refers to its formation based on the deliberations of parents and guardians of students at school. Monitoring policies and being a motivator for educational institutions, but school committee operations are still unclear because they do not yet have a work plan that can be clearly stated and set forth in the school's annual report. The school committee does not fully understand its role and function; this was also revealed by (Chuang, 2021; Oliveira, Martins, Camilleri, & Jayantilal, 2021), in their research: The school committee does not know its responsibilities or how to carry them out because there is no oversight or direction for committee performance. This certainly answers why the school committee has not been able to carry out its role as a supporter of education funding.

It can be said that the commitment of the school committee to carrying out its role is not good because the school committee still only follows directions from the school. Like the independence of the school committee to play a role, it still has to be controlled by the school. In fact, the existence of a school committee is important because, as seen from its formation, it consists of representatives of parents and guardians of students and community leaders. The school committee is able to influence how well the current education system is performing if it can effectively fulfill its roles and functions. To best serve the community, the presence and duties of the school committee must pay attention to several performance metrics related to the effectiveness of the school education system.

Model of the Village Government Supporting Agency with the School Committee in Supporting Education Funding

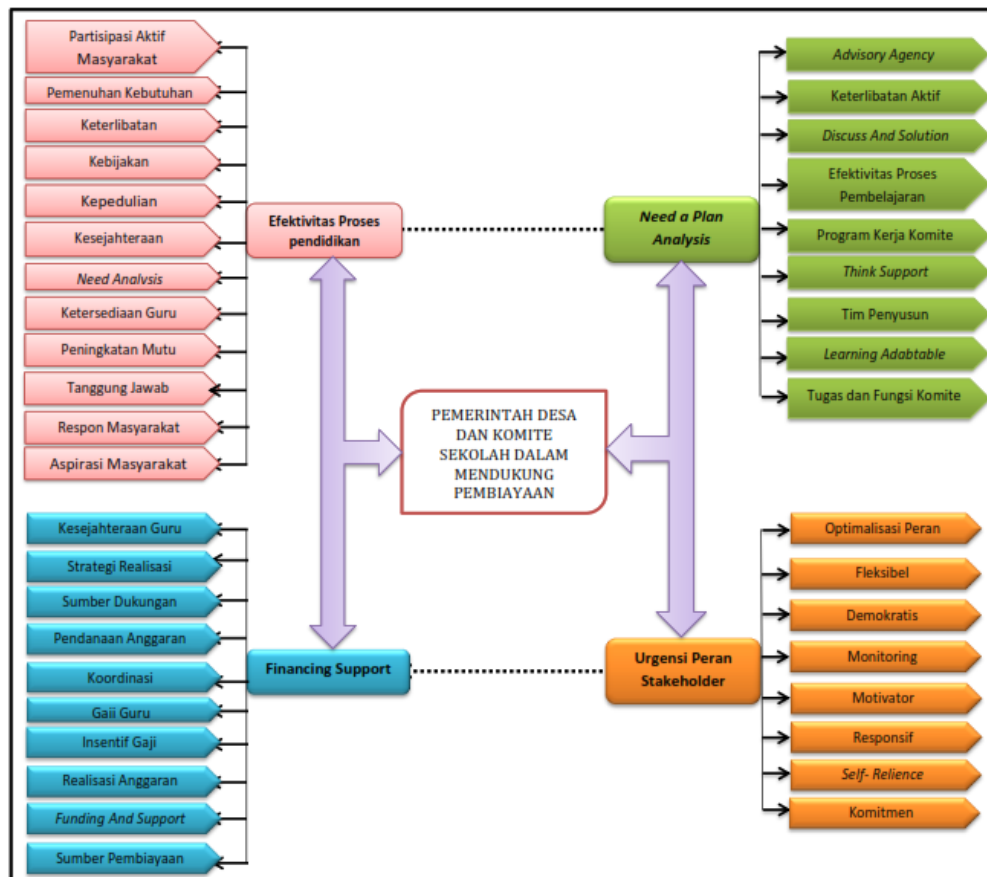


Figure 5. Model of the Village Government Supporting Agency with the School Committee in Supporting Education Funding

A relationship can be seen, namely that the village government and the school committee have a role in providing financial support. This role is a model of synergistic support in financing education and improving the quality of education. This research found that the village government plays a role in supporting the effectiveness of the education process and financing support. This is a policy carried out by the village government to provide financial support to SD Negeri 182 Halmahera Selatan. This support is in the form of providing incentives to teachers. This policy was also born based on concern and responsibility owned by the village government as the government in charge of developing and empowering village communities. The village government took the initiative to form policies by involving itself in fulfilling educational needs, namely the welfare and availability of teachers.

CONCLUSION

Based on these findings, it can be concluded that the role of the Village Government in supporting education financing is by providing financial support (Financing Support) through village meetings, which then gave birth to a program, namely "paying temporary honorary teacher salaries". Payment of freelance honorary teacher salaries, or in its realization, providing incentives to teachers with honorary school status, is done as a form of support for education and, in this case, the personal welfare of teachers. Then, apart from providing financial support, there is also support in terms of the effectiveness of the educational process. Village government policies are alternative steps that

can offer solutions to academic problems, including those concerning teacher welfare. Furthermore, as in schools in general, the school committee plays a vital role in providing support in the form of thoughts, considerations, finances, and personnel in implementing education. But it is related to the school committee in elementary school SD Negeri 182 Halmahera Selatan is still not optimal in carrying out its roles and functions; the commitment of the school committee in carrying out its role can be said to be poor because the school committee still only follows directions from the school. Regarding the role of the school committee, which could have been more optimal in carrying out its roles and functions, it is necessary to socialize the duties and responsibilities of the school committee and strengthen the role of the school committee structure.

Research that has been carried out in the educational environment means that the conclusions drawn certainly have implications in the field of education and also for further study. In this regard, the implications are as follows: (1) Based on the research results, the education financing support policy that the village government has provided serves as a reference for decision-making by education policymakers. Therefore, efforts need to be made to maintain this form of support to form sustainable financing synergies. (2) as education practitioners, teachers are resources that have an essential role as media to support student learning. The quality of student's education depends on the teacher's role in providing learning to students to improve the quality of education. In addition, teacher welfare also greatly influences teacher motivation, especially in improving the quality of education. If education financing is weak, it certainly significantly affects the quality of teacher performance. Through financial support, it is possible to stabilize the performance of educators and education. (3) Village communities need education, so the availability and fulfilment of the need for education dominate the interests of village communities. This is an essential record for educational institutions in the village to participate in meeting the needs of education funding.

This research is limited in the number of participants, namely only five people, which creates limitations in describing the actual situation. Therefore, a recommendation can be given to future researchers to choose a more comprehensive research locus and more research subjects so that it is possible to describe the situation more comprehensively.

ACKNOWLEDGMENT

The author would like to thank the Directorate of Research, Technology and Community Service (DRTPM) for providing financial support through research grants with a thesis research scheme in 2023, with contract number 0423.11/LL5-INT/Al.04/2023 dated June 22, 2023 and sub-contract 047/PPS-PTM/LPPM UAD/VI/2023 June 24, 2023.

REFERENCES

- Alghifari, E. S., Hermawan, A., Gunardi, A., Rahayu, A., & Wibowo, L. A. (2022). Corporate Financial Strategy in an Emerging Market: Evidence from Indonesia. *Journal of Risk and Financial Management*, 15(8), 362. <https://doi.org/10.3390/jrfm15080362>
- Allur, E., Heras-Saizarbitoria, I., Boiral, O., & Testa, F. (2018). Quality and Environmental Management Linkage: A Review of the Literature. *Sustainability*, 10(11), 4311. <https://doi.org/10.3390/su10114311>
- Alp Christ, A., Capon-Sieber, V., Grob, U., & Praetorius, A.-K. (2022). Learning processes and their mediating role between teaching quality and student achievement: A systematic

- review. *Studies in Educational Evaluation*, 75, 101209. <https://doi.org/10.1016/j.stueduc.2022.101209>
- Alwi, M., & Mumtahana, L. (2023). The Principal's Strategy in Improving the Quality of Teacher Performance in the Learning Process in Islamic Elementary Schools. *Kharisma: Jurnal Administrasi Dan Manajemen Pendidikan*, 2(1), 66–78. <https://doi.org/10.59373/kharisma.v2i1.18>
- Antou, P., Rimate, V. A., & Maramis, M. T. B. (2019). Efektivitas Dana Desa Terhadap Pembangunan Dan Pemberdayaan Masyarakat Desa Di Kecamatan Talawaan Kabupaten Minahasa Utara. *Jurnal Berkala Ilmiah Efisiensi*, 19(02). Retrieved from <https://ejournal.unsrat.ac.id/v3/index.php/jbie/article/view/25008>
- Arifin, S., Utama, S., Aryani, S. A., Prayitno, H. J., & Waston, W. (2023). Improving The Professional Teacher Competence Through Clinical Supervision Based on Multicultural Values in Pesantren. *Nazbruna: Jurnal Pendidikan Islam*, 6(3), 386–402. <https://doi.org/10.31538/nzh.v6i3.4037>
- Asse, A., Putri, F. F., Fatimah, T., Nursyam, N., & Faqihuddin, D. (2023). Diversity Problems in Students' Educational Backgrounds and Learning Program Policies of Arabic Language Education. *Tafkir: Interdisciplinary Journal of Islamic Education*, 4(4), 535–546. <https://doi.org/10.31538/tijie.v4i4.701>
- Brockhaus, M., Obidzinski, K., Dermawan, A., Laumonier, Y., & Luttrell, C. (2012). An overview of forest and land allocation policies in Indonesia: Is the current framework sufficient to meet the needs of REDD+? *Forest Policy and Economics*, 18, 30–37. <https://doi.org/10.1016/j.forpol.2011.09.004>
- Brooks, M. C., & Ezzani, M. D. (2022). Islamic school leadership: Advancing a framework for critical spirituality. *International Journal of Qualitative Studies in Education*, 35(3), 319–336. <https://doi.org/10.1080/09518398.2021.1930265>
- Chuang, S. (2021). The Applications of Constructivist Learning Theory and Social Learning Theory on Adult Continuous Development. *Performance Improvement*, 60(3), 6–14. <https://doi.org/10.1002/pfi.21963>
- Cook, W. (2021). Does funding targeted at improving the management of schools increase school performance over the long term? *Economics Letters*, 204, 109871. <https://doi.org/10.1016/j.econlet.2021.109871>
- Creswell, J. W., & Creswell, J. D. (2018). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. SAGE Publications.
- Fadlilatunisa, S., Raharjo, T. J., & Suminar, T. (2022). Manajemen Pembiayaan Pendidikan di Sekolah Dasar Kecamatan Ngaliyan Kota Semarang (Studi Kasus di Sekolah Dasar Negeri Tambakaji 04). *Educational Management*, 11(1), 15–21.
- Faiz, A., & Soleh, B. (2020). Evaluasi Penguatan Pendidikan Karakter melalui Program Pembiasaan Menyanyikan Lagu-lagu Kebangsaan. *Jurnal Education and Development*, 8(3), 561778. <https://doi.org/10.37081/ed.v8i3.1905>
- Fathurrahman, F. (2020). Optimalisasi Kinerja Komite Sekolah Dalam Pengolahan Satuan Unit Pendidikan. *JURNAL REFORMA*, 9(1), 40. <https://doi.org/10.30736/rf.v9i1.251>
- Faturohman, O., Sudrajat, A., & Ghoe, H. F. (2022). Manajemen Kurikulum Pembelajaran Muatan Lokal Bahasa Daerah untuk Meningkatkan Keterampilan Berbahasa Sunda. *JIP - Jurnal Ilmiah Ilmu Pendidikan*, 5(4), 1233–1245. <https://doi.org/10.54371/jiip.v5i4.551>

- Firdaus, M. A., Jamal, M. Y. S., & Arifin, B. S. (2023). Improving Student Learning Outcomes Through Project-Based Learning in Islamic Religion Lessons. *Tafkir: Interdisciplinary Journal of Islamic Education*, 4(2), 241–254. <https://doi.org/10.31538/tijie.v4i2.400>
- Idris, A., Trisnamansyah, S., & Wasliman, I. (2022). Implementation of The Internal Quality Assurance System in Improving School Quality. *Munaddhomah: Jurnal Manajemen Pendidikan Islam*, 3(1), 27–34. <https://doi.org/10.31538/munaddhomah.v3i1.96>
- Ilyas, S., Abid, G., Ashfaq, F., Ali, M., & Ali, W. (2021). Status Quos Are Made to be Broken: The Roles of Transformational Leadership, Job Satisfaction, Psychological Empowerment, and Voice Behavior. *SAGE Open*, 11(2), 21582440211006734. <https://doi.org/10.1177/21582440211006734>
- Khotimah, K., Karnati, N., & Sutjipto, S. (2022). Good Governance in Education Department Indonesia: Balanced Scorecard Framework. *International Journal of Social Science Research and Review*, 5(5), 13–22. <https://doi.org/10.47814/ijssrr.v5i5.269>
- Lusardi, A. (2019). Financial literacy and the need for financial education: Evidence and implications. *Swiss Journal of Economics and Statistics*, 155(1), 1. <https://doi.org/10.1186/s41937-019-0027-5>
- Mataputun, A. (2020). Implementasi Tugas Komite Sekolah Dalam Meningkatkan Mutu Pelayanan Pendidikan Di Sma Negeri 2 Kabupaten Sarimi. *NOKEN : Jurnal Pengelolaan Pendidikan*, 1(1). <https://doi.org/10.31957/noken.v1i1.1280>
- Miles, M. B., Huberman, A. M., & Saldana, J. (2018). *Qualitative Data Analysis: A Methods Sourcebook*. SAGE Publications.
- Muslikah, S., Sulistyono, S., & Mustikowati, R. I. (2020). Pengaruh Pendapatan Asli Desa (pad), Dana Desa (dd), Alokasi Dana Desa (add) Terhadap Belanja Desa Bidang Pendidikan Dengan Jumlah Penduduk Miskin Sebagai Variabel Moderasi. *Jurnal Riset Mahasiswa Akuntansi*, 8(1). <https://doi.org/10.21067/jrma.v8i1.4457>
- Nurulloh, A., Apriyanto, A., Sirojuddin, A., & Maarif, M. A. (2020). The Role of the Head of Madrasah's Policy in Improving Teacher Professionalism. *Nidhomul Haq : Jurnal Manajemen Pendidikan Islam*, 5(3), 334–346. <https://doi.org/10.31538/ndh.v5i3.963>
- Oliveira, C., Martins, A., Camilleri, M. A., & Jayantilal, S. (2021). Using the Balanced Scorecard for Strategic Communication and Performance Management. In M. Anthony Camilleri (Ed.), *Strategic Corporate Communication in the Digital Age* (pp. 73–88). Emerald Publishing Limited. <https://doi.org/10.1108/978-1-80071-264-520211005>
- Pangalo, T., Rotinsulu, D. C., & Tumangkeng, S. Y. L. (2020). Efektivitas Pemanfaatan Dana Desa Terhadap Tingkat Kesejahteraan Masyarakat Di Kecamatan Gemeh Kabupaten Kepulauan Talaud. *Jurnal Berkala Ilmiah Efisiensi*, 20(03). Retrieved from <https://ejournal.unsrat.ac.id/v3/index.php/jbie/article/view/30945>
- Pantan, F. (2023). Dialektika Pendidikan dalam Perspektif Paulo Freire: Kritik dan Solusi Terhadap Pendidikan Feodalistik. *Jurnal Ilmiah Religiosity Entity Humanity (JIREH)*, 4(2), 434–443. <https://doi.org/10.37364/jireh.v4i2.93>
- Permatasari, P., Ilman, A. S., Tilt, C. A., Lestari, D., Islam, S., Tenrini, R. H., ... Wardhana, I. W. (2021). The Village Fund Program in Indonesia: Measuring the Effectiveness and Alignment to Sustainable Development Goals. *Sustainability*, 13(21), 12294. <https://doi.org/10.3390/su132112294>
- Putra, E. C. H. (2020). Peran Ikatan Wali Murid (ikwam) Dalam Pembiayaan Pendidikan Di Sd Muhammadiyah 04 Pucang Surabaya. 8(4). Retrieved from

- <https://ejournal.unesa.ac.id/index.php/inspirasi-manajemen-pendidikan/article/view/37538>
- Rice, M., Soistmann, H. C., Ejem, D., Johnson, A. H., Turner-Henson, A., Davis, S. L., & Gray, L. (2019). This work did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors—Recruitment of hard to contact, hard to engage child populations in clinics and schools. *Applied Nursing Research*, *46*, 72–77. <https://doi.org/10.1016/j.apnr.2018.12.004>
- Sarfraz, M., Qun, W., Hui, L., & Abdullah, M. I. (2018). Environmental Risk Management Strategies and the Moderating Role of Corporate Social Responsibility in Project Financing Decisions. *Sustainability*, *10*(8), 2771. <https://doi.org/10.3390/su10082771>
- Sonedi, S., Jamalie, Z., & Majeri, M. (2017). Manajemen Pembiayaan Pendidikan Bersumber dari Masyarakat. *FENOMENA*, *9*(1), 25–46. <https://doi.org/10.21093/fj.v9i1.702>
- Sucipto, S., & Mahmudah, F. N. (2023). Financial Management Based on SSP (Smart School Program) Mobile Application to Accelerate Education Services at Pondok Darul Arqam Muhammadiyah Patean in 2022. *International Journal of Social Service and Research*, *3*(7), 1705–1712. <https://doi.org/10.46799/ijssr.v3i7.446>
- Sumiran, S., Waston, W., Zamroni, Z., & Mahmudah, F. N. (2022). The principal's role in improving the quality: A concepts framework to developing school culture. *Frontiers in Education*, *7*, 854463. <https://doi.org/10.3389/feduc.2022.854463>
- Sumpena, S., Nurhamidah, S., & Hilman, C. (2022). Kebijakan Desentralisasi Pendidikan dan Implementasinya dalam Pendidikan di Indonesia. *Jurnal Inovasi, Evaluasi Dan Pengembangan Pembelajaran (JIEPP)*, *2*(2), 41–51. <https://doi.org/10.54371/jiepp.v2i2.222>
- Wibowo, H., Mulya, I. T., & Mujiwardhani, A. (2019). Impact of Village Fund Allocations for Regional Development and Community Welfare. *Jurnal Anggaran Dan Keuangan Negara Indonesia (AKURASI)*, *1*(2), 164–178.
- Widiastuti, T., Mawardi, I., Zulaikha, S., Herianingrum, S., Robani, A., Al Mustofa, M. U., & Atiya, N. (2022). The nexus between Islamic social finance, quality of human resource, governance, and poverty. *Heliyon*, *8*(12), e11885. <https://doi.org/10.1016/j.heliyon.2022.e11885>