



Combination of *Power Equalizing* Education Financing Model and *Flat Grand Model* (Efforts to Equalize Education in Indonesia)

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Abstract. *Education financing is a crucial aspect in the effort to achieve equity and improve the quality of education in Indonesia. In this modern era, Indonesian society is still facing difficulties in accessing education due to insufficient financial resources. This research seeks to find a suitable educational financing model to accelerate efforts to equalize education in Indonesia. This research is classified as descriptive qualitative with literature study as the data collection technique. The results of this study show that the government needs to take decisive action to address the educational gap in Indonesia caused by funding disparities. The combination of the Power Equalizing Model and the Flat Grant Model presents an innovative solution to address the educational gap between regions. This integrated approach combines the advantages of both models to create a more effective and equitable financing system. With proper implementation, this integrated model can become an effective effort in realizing quality and equitable education throughout Indonesia. However, it is important to understand that the success of this integrated model in supporting educational equity highly depends on the commitment and cooperation of all stakeholders.*

Keywords: *education equity, education financing, flat grant model, power equalizing*

Abstrak. Pembiayaan pendidikan merupakan aspek krusial dalam upaya mencapai pemerataan dan peningkatan kualitas pendidikan di Indonesia. Di era modern ini, masyarakat Indonesia masih terjebak dalam kesulitan mengakses pendidikan akibat finansial yang tidak mencukupi. Penelitian ini berupaya mencari solusi model pembiayaan pendidikan yang tepat guna mempercepat upaya pemerataan pendidikan di Indonesia. Penelitian ini tergolong penelitian kualitatif deskriptif dengan studi kepustakaan sebagai teknik pengambilan datanya. Hasil penelitian ini menemukan fakta bahwa pemerintah perlu mengambil tindakan tegas untuk mengatasi kesenjangan pendidikan di Indonesia akibat pembiayaan. Kombinasi antara model Power Equalizing dan Flat Grant Model hadir sebagai solusi inovatif untuk mengatasi kesenjangan pendidikan antar daerah. Pendekatan terintegrasi ini menggabungkan kelebihan dari kedua model untuk menciptakan sistem pembiayaan yang lebih efektif dan berkeadilan. Dengan penerapan yang tepat, model terintegrasi ini dapat menjadi usaha cepat dalam mewujudkan pendidikan yang berkualitas dan berkeadilan di seluruh wilayah Indonesia. Namun perlu dipahami bahwa keberhasilan model terintegrasi ini dalam mendukung pemerataan pendidikan sangat bergantung pada komitmen dan kerja sama semua pemangku kepentingan.

Keywords: model hibah datar, pembiayaan pendidikan, pemerataan kekuatan, pemerataan pendidikan

INTRODUCTION

In the context of education, financing is one of the strategic components that will determine the achievement of educational goals. One of the keys to successful development in the field of education depends on the ability of human resources to manage existing funds by paying attention to the basic needs and priorities of educational development programs that are carried out systematically and continuously. In other words, the quality of educational practices in Indonesia is strongly influenced by aspects of education financing (Fauzi, 2020). As stipulated in the SISDIKNAS Law Number 20 of 2003 Article 46 which stipulates that education financing is the collective responsibility of the central, regional, and community governments. Furthermore, Chapter III Article 5 paragraph 2 emphasizes the obligation of the central and local governments to ensure the availability of education funds for citizens aged 7 to 15 years (Apriyani et al. 2022).

Based on the aforementioned law, ideally financing problems that result in ineffectiveness, inefficiency, and low quality of education in Indonesia should be avoided or at least minimized. But in reality, these problems still occur frequently. This is evident based on real conditions in Indonesia such as the fact that there are still 4.1 million school-age children who cannot access education, even though there are already programs such as BOS (School Operational Assistance) which are expected to overcome the problem of access to education (DPR RI n.d.). Another issue is unstable economic conditions and the higher the level of education, the more expensive it is. This causes many children to drop out of school early (Purba et al. 2023).

Education equity is facing complex challenges, mainly due to Indonesia's diverse geography and increasing population. In line with this, various financing models are offered to be implemented in education funding policies so that they can be a basis and reference for managers in carrying out educational activities. The selection of the right model will have a positive impact on decision-making and the formulation of effective education development strategies. The financing model does not refer to only one model; if we pay attention, each country has a different financing model (Fadlillah et al. 2025). There are countries that fully cover education financing, and there are other countries that implement a system of sharing with the community in education financing. In essence, this financing model will affect the direction of development of educational institutions (Mesiono et al. 2021).

A financing model that is innovatively designed and responsive to various educational needs is key in supporting the achievement of these goals (Masyhura, 2024). Without proper planning, targeted distribution, and transparent and accountable management, improving the quality of education will not be achieved optimally. Problems such as ineffective supervision, weak enforcement of sanctions against misuse of funds, and declining morale in budget management are still major challenges. Therefore,

a financing model that is flexible, involves various parties, and is results-oriented is needed so that education funds can respond to real needs and encourage sustainable changes in the education system. Transparency in fund management and strict supervision are the main keys to creating a clean and integrated educational environment (Aini et al. 2024).

Although previous studies have discussed education financing models such as Power Equalizing and Flat Grant Models separately, there have not been many studies that integrate the two models in one framework for analyzing education equity in Indonesia. Most studies focus more on the application of each model. In fact, the potential synergy of the Power Equalizing principle and the Flat Grant Model offers a more comprehensive alternative approach to addressing education inequality in Indonesia. Thus, there is an important research gap to be analyzed, namely the integration of the two models to formulate a more equitable, sustainable, and contextual financing strategy in accordance with the needs of education equity in Indonesia.

The urgency of this research lies in the pressing need for a more equitable and adaptive education financing model to address inter-regional educational disparities in Indonesia. The separate implementation of financing models has not yet been able to address the complexity of differences in regional fiscal capacity and educational needs. Therefore, a study on the combination of Power Equalizing and Flat Grant Models is important as a basis for formulating more equitable, efficient, and sustainable education financing policies.

This study aims to explore the potential of a combination of the Power Equalizing and Flat Grant Model financing models as an innovative solution to support education equity in Indonesia. This research will identify the advantages, disadvantages, and obstacles that arise in implementing the combination of these models. Overall, the results of this study are expected to provide policy recommendations that support a more equitable, efficient, and sustainable distribution of education funding across Indonesia

RESEARCH METHODS

This research uses a descriptive research methodology based on literature study. Data collection techniques were carried out through documentation techniques by reviewing various reference sources such as books, articles, websites and journals published in the last five years related to education financing models (Sugiyono, 2019). Furthermore, collecting relevant literature data, reading, then recording and processing data and analyzed with a descriptive approach (Zed, 2014). The data processing is based on literature analysis, not field data, all information obtained from various literature sources.

The selection of the data is based on the research objectives that focus on theoretical and conceptual studies, so this approach is considered appropriate to explore, integrate, and criticize the two education financing

models. The discussion in this study includes (1) Theoretical Foundations related to Education Financing, (2) Financing models in Indonesia, (3) Integration of the Power Equalizing Financing Model and the Flat Grant Model, (4) Challenges in the Education Financing system in Indonesia.

RESULTS AND DISCUSSION

Theoretical Foundations of Education Financing

Financing is financial support provided by certain parties, both to individuals and institutions to support investment plans. In other words, financing can be understood as the provision of funds allocated to support investment activities in order to achieve the planned targets. As one of the main sources, financing has an important role in ensuring effectiveness and efficiency in education management. In general, financing involves allocating funds or financial resources to enable the implementation or realization of an activity. The concept of financing applies in various fields, such as economics, business, education, health, and the public sector (Fihana, 2024).

According to Supriyono in (Monita, 2019), cost is defined as an economic sacrifice to obtain goods or services. Linguistically, costs refer to expenditures, while in an economic perspective these expenses can take the form of money or other monetary instruments. In the realm of education, the term financing refers to the allocation of funds used to finance various aspects of the education system. This includes various components such as construction of educational infrastructure, teaching staff payroll, procurement of learning materials, scholarship programs, and various other elements that support the development and management of education. Education financing is crucial as it directly affects the quality and accessibility of education in a country (Widyastono, 2012).

Education financing lies in how to organize the distribution of educational benefits and the distribution of costs that must be borne by the community. In simple terms, education financing can be defined as all funds needed and utilized in the implementation of educational activities to achieve the targets that have been proclaimed, including the vision, mission, goals, objectives, and strategies of education. Education financing is used for various purposes, such as building construction, providing infrastructure and learning facilities, paying salaries for educators and employees, and other needs (Komariah, 2018).

In the theory and practice of education financing, both at macro and micro levels, there are several categories of education costs. First, direct costs and indirect costs. Direct costs include all expenditures that contribute directly to the provision of education. Indirect costs, on the other hand, include various expenses that, although not directly related to the education process, are still necessary to ensure the smooth running of the learning process. These indirect costs include various components such as the cost of students' living needs, transportation costs to school, pocket money, health services, and opportunity costs.

Second, private costs and social costs. Private costs are all expenditures borne by families or households for educational purposes, commonly known as household expenditure. Meanwhile, social costs refer to the costs incurred by society to support education, either through direct payments to educational institutions or through taxation mechanisms managed by the government for the education sector. Third, monetary and non-monetary costs include financial and other non-monetary expenditures (Suningsih et al. 2022).

Financing Model in Indonesia

The Indonesian government has allocated IDR 665 trillion or 20% of the 2024 state budget for the education sector, as stipulated in the 2024 State Budget Law (Law No. 19 of 2023). These funds will be channeled through three channels: central government spending, regional transfers, and financing. Compared to other sectors such as social protection, infrastructure, and law, defense, and security, the education sector receives the largest budget allocation. This large allocation reflects the government's commitment to addressing the problems and challenges in Indonesia's education sector. In the ASEAN regional context, Indonesia ranks second in terms of the size of the education budget, with Malaysia in first place, allocating 21% of its budget. Meanwhile, other ASEAN countries allocate less than 16% to their education sector (Wardana n.d.).

The implementation of regional autonomy policies are expected to encourage regional independence and improve community welfare in various aspects of development, including in education management. This is based on the fact that local governments have a deeper understanding of the conditions of the region and the needs of local communities. In addition, the allocation of the education budget as part of the APBN and APBD is a tangible manifestation of regional autonomy in the education sector. Development basically aims to improve the quality of human resources, so it is natural that the government allocates an adequate budget for education, considering that education is a long-term investment. Assuming that education performance will be more optimal if supported by an adequate budget, these funds can be used to run programs and activities that contribute to the achievement of one of the main objectives of national development, namely educating the nation's life (Sanisah, 2023).

The government's commitment to solving the problems and challenges of education in Indonesia is reflected in the large amount of funds allocated to the education sector. However, the next challenge is related to how the budget is used wisely and has a direct impact on improving the quality of national education. Allocations to central government spending, transfers to regions, and financing must pay attention to efficiency and relevance to field needs. Wise management of the education budget requires transparent and accountable planning, implementation, and supervision. The government needs to ensure that the funds allocated are actually used for

programs that can improve access, quality, and equity of education throughout Indonesia. With good management, it is hoped that the large education budget allocation will not just be a number on paper, but will actually have a real impact on achieving one of the main objectives of national development.

Indonesia has a wide range of experience in implementing various education financing strategies to improve accessibility, quality, and equity of education. Some significant experiences in this regard include:

1. **Poor Students Assistance Program (BSM) Experience**
The Indonesian government has initiated the Poor Students Assistance Program (BSM), which provides financial support for students from underprivileged families. The program is designed to help them gain access to primary and secondary education; the aim is to provide greater access to primary and secondary education and to encourage the participation of students from low-income families in formal education.
2. **Increased Funding Allocation for Education**
In recent years, the Indonesian government has increased the budget allocation for the education sector. The budget includes investments in school infrastructure development, improving teachers' welfare through salary increases, and providing textbooks; these efforts are made to improve the quality of national education.
3. **Village-Based Funding**
The Dana Desa program in Indonesia allows villages to use some of the funds they receive for education purposes, such as the construction of school facilities and the implementation of other education programs. This initiative gives local communities greater control in determining funding priorities in education.
4. **Results-Based Funding**
A number of provinces in Indonesia implement a results-based funding system, where the amount of funding received by educational institutions is determined by achievements such as graduation rates and national exam scores.
5. **Crowdfunding-Based Financing**
Various education initiatives in Indonesia have utilized the crowdfunding approach to raising funds for specific education projects. This includes funding for school construction, scholarship programs, as well as procurement of educational supplies.
6. **Public-Private Partnership**
Indonesia has established public-private collaboration in education financing. The private sector contributes through Corporate Social Responsibility (CSR) programs and various forms of partnerships that support the development of educational facilities.
7. **Technology-Based Financing**

Financial technology (FinTech) innovations are starting to be applied in the education financing system in Indonesia. Various mobile applications and digital platforms are utilized to facilitate fundraising and payment transactions related to education. Indonesia's experience in managing education financing shows that there are serious efforts to improve the quality and access to education through various funding initiatives. Nonetheless, there are still various obstacles that need to be overcome and continuous efforts to improve the effectiveness of education funding management. This is important to ensure that the available resources are optimally allocated and have a real impact on improving the education system in Indonesia (Fihana, 2024).

Integration of Power Equalizing Financing Model and Flat Grand Model

The Power Equalizing Financing Model is one approach in the education financing system that aims to create equality and justice in the distribution of education funds in Indonesia (Aimah et al. 2023). This model is designed to consider differences in fiscal capacity between regions, so that regions with lower financial capacity can receive greater assistance to meet their educational needs. In its implementation, Power Equalizing uses calculations that consider various indicators such as Regional Original Revenue (PAD), General Allocation Fund (DAU), and other socio-economic indicators. This formula allows the central government to provide greater aid to regions that have low fiscal capacity, while regions with high fiscal capacity receive less aid (Huda et al. 2022).

In terms of accelerating education development, Power Equalizing is more appropriate in Indonesia (Ahmad et al. 2023). This model provides a better opportunity for underdeveloped regions to improve the quality of their education through a more proportional allocation of funds according to regional needs and capabilities. In the context of education decentralization in Indonesia, Power Equalizing plays an important role in ensuring the continuity of education services in underprivileged areas. This model helps to create a more equitable minimum service standard across Indonesia, despite differences in financial capacity between regions.

The Flat Grant Model is an approach to education financing that emphasizes the principle of equality where each educational institution receives the same amount of funding (Lorensius et al. 2021). It aims to provide uniform minimum service standards in education, without considering differences in socioeconomic or geographical conditions between regions. The Flat Grant model provides certainty for schools in budget planning because the amount of funds to be received is predicted based on the number of students. This allows schools to plan programs and activities better as they have a clear picture of the financial resources available. In the context of equal access to education, the Flat Grant Model helps to ensure that every student receives equal financial support from the government.

This is in line with the principle of education as a basic right of citizens that must be fulfilled fairly and equitably.

The purpose of the Flat Grant Model is to save schools from further destruction in poorer areas (Mesiono et al. 2021). In its implementation in Indonesia, the Flat Grant Model is reflected in programs such as Bantuan Operasional Sekolah (BOS) which provides the same amount of funding per student across regions. This approach facilitates the budgeting process and distribution of funds because it uses a simple formula based on the number of students in each school. However, BOS funding has disparities, especially in the 3T (Frontier, Remote, and Disadvantaged) areas, the Flat Grant financing model makes schools with small numbers a little hampered in budget management (Dawous et al. 2022).

The integration of the Power Equalizing and Flat Grant Financing Models is an innovative approach in Indonesia's education financing system that aims to create a balance between equity and justice. This model combines the advantages of two different approaches, where the Flat Grant Model provides the same basic funding for each student, while Power Equalizing considers the fiscal capacity of regions in providing additional financing. The main advantage of integrating these two models is their ability to create a fairer and more equitable financing system. Underdeveloped or resource-constrained regions can obtain additional support through the Power Equalizing component, while minimum service standards are still guaranteed through the Flat Grant component that is provided evenly. On the other hand, the implementation of this integrated model also encourages efficiency in the use of educational resources. With the Flat Grant component, schools can estimate the base budget they will receive, while the Power Equalizing component allows for additional allocations that are more targeted according to regional needs and conditions.

Challenges in Financing Education in Indonesia

Economic inequality between regions is a major challenge in education financing in Indonesia. Regions with low fiscal capacity often have difficulty meeting education financing needs, while regions with better economic capabilities can allocate more funds to the education sector, creating disparities in education quality between regions. The impression that education is getting more expensive, marked by the increasing costs that parents have to pay in order for their children to receive a decent education, makes it seem as if schools are being privatized (Sefhia et al. 2022). . The fact that eastern Indonesia has a low economic level makes most people choose not to continue their education (Victory, 2023). Education, which should be enjoyed by all children of the nation and be the responsibility of the state in its management, must be unfortunate because in reality not all Indonesians can enjoy it due to financial capabilities (Barus et al. 2019). On the other hand, the government's limited budget in seeking to expand and equalize the quality of education is also a serious obstacle in financing education (Rozak,

2021). Although the constitution mandates the allocation of at least 20% of the state budget for education, in practice these funds are still insufficient to meet all the needs of developing the education sector, including infrastructure, improving the quality of teachers, and developing learning programs.

The complex bureaucracy in the management and distribution of education funds contributes to hampering education financing (Aprilliantoni et al. 2024). The long and convoluted process of disbursing funds can hamper the implementation of education programs and disrupt school operations. This is caused by weak coordination between central and local governments in the management of education funds, transparency and accountability in the use of education funds, an acute corruption mentality, an unoptimized monitoring and evaluation system for the use of education funds (Jannah, 2024), and the quality of human resources in financial management at the school level still needs to be improved so that the use of funds is not optimal and financial accountability is often problematic (Fadhila et al. 2024).

Educational institutions must seek alternative steps to overcome these challenges. It is no longer the time for agency holders to stand idly by waiting for assistance from the government to improve the quality of education (Anindita, 2024). If an institution is unable to provide financing, the learning process will be hampered (Jaelani et al. 2021). Therefore, educational institutions must develop innovative and sustainable management strategies in developing education financing. Among the strategies that can be carried out are finding alternative sources of funds such as working with local institutions or companies, developing partnership programs with other parties, building independent businesses, etc. (Sitorus et al. 2024).

CONCLUSIONS

Education is a long-term investment in human development, and every individual has the same right to access education. However, in reality, many Indonesians still drop out of school due to financial constraints. This condition indicates that the quality and accessibility of education in Indonesia remain problematic and require serious attention from the government. The issue of education financing in Indonesia involves various complex challenges that significantly affect the effectiveness and efficiency of the national education system in achieving its fundamental goal of educating the nation, particularly in the 3T (frontier, remote, and disadvantaged) areas.

The integration of the Power Equalizing Financing Model and the Flat Grant Model emerges as an innovative solution to promote educational equity in Indonesia. This integrated model combines the equity-oriented approach of Power Equalizing with the standardization principle of the Flat Grant Model in ensuring minimum service levels. Through this integration, basic funding is distributed evenly to all regions via the Flat Grant

component, while additional financial support is allocated to fiscally constrained regions through the Power Equalizing mechanism. As a result, this model has the potential to reduce regional disparities and promote more equitable access to quality education across Indonesia.

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