



## Analysis of Education Financing Concepts and Tax Systems

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### Abstrak

Tujuan penulis ini yaitu untuk membahas mengenai. 1) Mengetahui pembiayaan pendidikan dan, 2) perpajakan dalam pendidikan. Jenis penelitian ini adalah penelitian Studi Pustaka, dimana dalam penelitian ini akan mengambil berbagai pendapat para ahli dan menganalisis dari berbagai teori mengenai pembiayaan dan perpajakan pendidikan. Kesimpulan dari tulisan ini Konsep pembiayaan pendidikan menurut Thomas John antara lain yaitu 1) bagaimana uang diperoleh untuk pembiayaan lembaga pendidikan, 2) dari mana sumbernya, 3) dan untuk apa dibelanjakannya serta siapa yang membelanjakan, maka pendapatan atau sumber dana pendidikan yang diterima sekolah diperoleh dari Anggaran Pendapatan dan Belanja Negara, Anggaran Pendapatan dan Belanja Daerah, dan masyarakat atau orang tua. Adapun penggunaan dana tersebut, setiap sekolah seharusnya menetapkan rencana-rencana yang menjadi prioritas pembiayaan pendidikan secara komprehensif. Adapun sistem perpajakan dalam meningkatkan mutu pendidikan di Indonesia telah konsistensi mengalokasikan APBN untuk Anggaran Pendidikan sebesar 20% dari APBN, dengan focus meningkatkan akses dan kualitas layanan pendidikan yang merata disemua daerah sampai ke pelosok negeri baik melalui alokasi langsung di APBN maupun di transfer kedaerah melalui alokasi anggaran di APBD masing-masing daerah dengan mengutamakan peningkatan kualitas peserta didik disbanding belanja modal. Sistem perpajakan juga telah mewajibkan lembaga pendidikan sebagai subjek pajak penghasilan badan, untuk: 1) Mendaftarkan diri pada kantor Direktorat Jenderal Pajak untuk dicatat sebagai Wajib Pajak dan mendapatkan Nomor Pokok Wajib Pajak (NPWP), 2). Menghitung dan melaporkan pajak terutang (PPH pasal 25 dan 29), 3). Memotong dan memungut pajak terutang (PPH pasal 21, 22, dan 23)

**Kata Kunci:** *Pembiayaan Pendidikan, Perpajakan Pendidikan*

### Abstract

The purpose of this writer is to discuss about. 1) Knowing education financing and, 2) taxation in education. This type of research is Library Studies research, which in this study will take various expert opinions and analyze from various theories regarding education financing and taxation. The conclusion of this paper is the concept of education financing according to Thomas John, among other things, namely 1) how money is obtained to finance educational institutions, 2) where does it come from, 3) and what is it spent on and who spends it, then the income or source of education funds received by the school is obtained from the State Revenue and Expenditure Budget, Regional Revenue and Expenditure Budget, and the community or parents. As for the use of these funds, each school should establish plans that are a priority for comprehensive education financing. As for the taxation system in improving the quality of education in Indonesia, it has consistently allocated the State Budget for the Education Budget by 20% of the State Budget, with a focus on increasing access and quality of education services that are equitable in all regions to all corners of the country either through direct allocations in the State Budget or transferred to regions through budget allocations. in the APBD of each region by prioritizing improving the quality of students compared to capital expenditure. The taxation system also requires educational institutions as corporate income tax subjects to: 1) Register at the Directorate General of Taxation to be recorded as taxpayers and obtain a taxpayer identification number (NPWP), 2). Calculating and reporting tax payable (PPH articles 25 and 29), 3). Withholding and collecting tax payable (PPH articles 21, 22 and 23)

**Keywords:** Education Financing, Education Taxation

### Introduction

Quality education is not only determined by human resources, but also determined by the education funding itself. Education funding is not only the responsibility of the government alone but the responsibility of all parties, both the government, parents and society. If education

funding only comes from one party, the education that takes place is not optimal, because quality education requires high costs.(Fattah, 2002)

The government in making education successful in Indonesia has issued various policies, including Article 49 of the National Education System Law No. 20 of 2003, which places a burden

on both central and regional governments to allocate a minimum of 20% of their budget for the needs of the education sector excluding teacher salaries and official education costs, as well as various facilities in the field of taxation in the form of tax incentives for educational institutions, in addition to the 20% budget of APBN or APBD in the field of education, the provision of tax incentives to educational institutions is good news for the progress of education in Indonesia, because as an entity, educational institutions are tax subjects who have tax obligations like other legal entities.

### method

Data collection method is literature study. The method that will be used for this assessment is a literature study. The data obtained is compiled, analyzed, and concluded so that conclusions can be drawn regarding the study of the literature.

## Results and Discussion

### A. Education Financing Concept

Education is a joint effort to run a learning wheel that aims to educate the nation's life as mandated by the 1945 Constitution in the fourth paragraph. Education is a medium that provides new experiences and other knowledge to students as an effort to develop the full potential of students.(Siti Rodi'ah, 2021)In the laws and regulations of the Government of the Republic of Indonesia No. 20 of 2003 concerning the National education system explains in detail that education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and skills. needed by himself, society, nation and state.(Republic of Indonesia Law No. 20 of 2003 Concerning the National Education System, Article 1, Paragraph 19, nd)

The problem that still often plagues educational institutions, especially Islamic education institutions in this country, is the problem of equal distribution of education and education funding which is said to have not been maximized in its realization. This has an impact on almost all other components of education. Even though the cost of education is a component of

instrumental input which is very important in the implementation of education in schools and madrasas. In all efforts to achieve educational goals, education costs and financing have a very decisive role. There is almost no educational effort that can ignore the role of costs, so it can be said that without costs, the educational process cannot run optimally.(Utami, 2021)

In language, costs can be interpreted as expenses, in economic terms expenses can be in the form of money or other monetary forms.(Syahputra et al., 2018)Education funding is also one of the financial sources that can support the effectiveness and efficiency of education management. Education funding is one source that has the potential to determine the success and smooth running of educational programs and is an integral part of education management.(Mulyasa, 2013)

Another definition explains that financing is funding provided by another party to support planned investments, either carried out alone or by an institution. In other words, financing is funding issued to support planned investments to achieve predetermined goals. Funding is a resource that can directly support the effectiveness and efficiency of education management.(Culture, 2016)So simply it can be concluded that the cost of education is the funds spent in order to achieve educational goals that have been set.

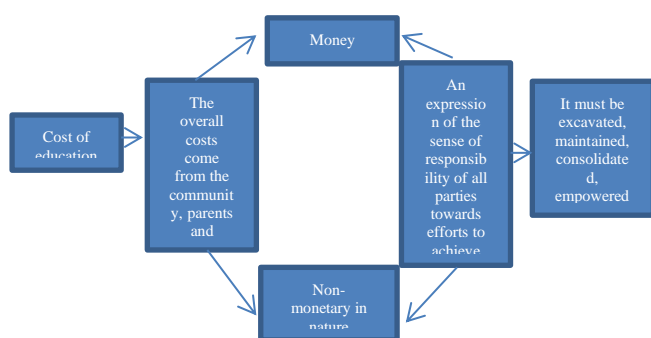
In the concept of education financing there are at least three related statements in it. As stated by Thomas John, namely 1) how money is obtained to finance educational institutions, 2) where does it come from, 3) and what is it spent on and who is spending it. It is the administration or business management of educational institutions.(Matin, 2014)The income or sources of education funds received by schools are obtained from the State Revenue and Expenditure Budget, the Regional Revenue and Expenditure Budget, as well as the community or parents. As for the use of these funds, each school must determine plans that are prioritized for comprehensive education funding.

Funding in the world of education is not a simple thing. In developed countries, education financing is fully the responsibility of the state. Different from the education system in developed countries, developing countries prioritize their regional budgets for education development and carry out various financing models that are

profitable for the development of education in their countries.

The 1945 Constitution of the Republic of Indonesia (Amendment IV) states that every citizen has the right to education, every citizen is obliged to attend basic education and the government is obliged to finance it, the government seeks and organizes a national education system, which increases faith and piety as well as noble character in order to educate the life of the nation, the state prioritizes the education budget of at least twenty percent of the State Revenue and Expenditure Budget (APBN) and from the Regional Revenue and Expenditure Budget (APBD) to meet the needs of implementing national education; the government advances science and technology by upholding religious values and national unity for the advancement of civilization and the welfare of mankind. It specifically states that education funds other than teacher salaries and official education costs are allocated at least 20% of the APBN for the education sector and at least 20% of the APBD. The salaries of teachers and lecturers appointed by the Government are allocated in the APBN and APBD.(Suryana, 2020)

The concept of education financing according to Matin is as shown in the picture below:(Matin, 2014)



Based on the table above, the concept of education financing has an attachment to one another, for example, when a school establishes good relations with the community, it also pays attention to and accepts the aspirations of the community.(Mesiono, 2022)because education costs are determined by all components of educational activities and unit costs, which come from various parties and have several models that all parties involved in education must strive for.

As for models of education financing, in principle, there are two sides, namely the

allocation side and the income side. Related to the education financing model, there are four models of education financing, namely: 1) full subsidies from elementary to higher education; 2) free higher education education is given to students up to a certain age; 3) free education is given up to high school, and tertiary education still pays tuition fees even though they still receive subsidies; and 4) all levels of education are required to finance themselves. Fundraising can be obtained from collaborating with industry or utilizing CSR (corporate social responsibility) assistance, forming alumni communities, or coming from parents/guardians of students.(Akdon, 2015)The following are some models of education financing:

a. Pure Aid Model

It is state aid money that is distributed to schools in the regions without taking into account the ability to pay local taxes, which is based on the number of students who must be educated. The advantages of the Flat Grant Model are: (1) Schools can allocate funds for student learning activities (2) Schools can facilitate student learning activities. While the shortcomings of the Flat Grant Model are: (1) The government does not receive taxes as a source of foreign exchange, (2) It can increase the deviation of education funds, (3) There is a level of disparity between schools in each region compared to affluent regions . The aim is to protect the school from further destruction (in poorer areas).

b. Planning Platform Model

A model that illustrates that the state, without considering wealth and regional taxes, provides more funds to poor areas for each student compared to affluent areas. The strengths of the Foundation Plan Model are: (1) Expenditure on the education budget is effective, efficient and accountable, (2) The government gets taxes as a source of state foreign exchange. While the shortcomings of the Foundation Plan Model are: (1) Schools can limit program activities that support improving the quality of education, (2) There are irregularities in the annual education budget.

c. Tax Guarantee Principal Planning Model

This model is limited by determining the interpretation of the assessment per student which is the guarantee of the state for the local school area. State aid differs between what the region receives per student and state guarantees per student. The percentage share is very high in poor

school districts, and low in rich/prosperous school districts. The advantages of the Guaranteed Tax Base Plan Model are: (1) The amount of education funding will be detailed, (2) The government will receive taxes as a source of state foreign exchange. While the shortcomings of the Guaranteed Tax Base Plan Model are: (1) It will only be effective and efficient for district countries, (2) Limited funding for education to improve the quality of education

d. Percentage Equation Model

This model was developed in the 1920s, providing much needed contributions to each student & teacher to less affluent areas. Within the same program, the agreed payment amount is calculated for each student, each teacher, or other division as required. The amount needed varies for each part according to needs (Ramli, 2021). The advantages of the Percentage Equalizing Model are: (1) Schools in remote areas receive large education funds, (2) Schools in remote areas can complete school facilities and infrastructure, (3) There is equality in improving the quality of education in each region. Disadvantages of the Percentage Equalizing Model are (1) It will lead to deviations in education financing, (2) the accountability of education funds is not accountable and transparent.

e. Capability Equation Planning Model

This model requires that wealthy districts pay school taxes that are collected back to the state. The state then uses the money from the richer school districts to increase school assistance to poorer districts. The strengths of the Power Equalizing Plan model are: (1) There is an equal planning capacity for education financing, (2) Schools can improve the quality of education. While the lack of a Power Equalizing Plan Model, the government does not receive taxes as a source of state foreign exchange.

f. The Fully State Funding Model

This model is a plan designed to eliminate local differences in spending and taxation. School funding will be pooled at the state level and provided to school districts on an equal basis. The principle of justice regarding the treatment of students and taxpayers, as well as education financing based on the level of wealth owned. To prevent many children in poor communities from leaving education so that problems of unemployment and welfare arise for the next generation. The advantages of the Full State

Funding Model are: (1) Schools can allocate funds for student learning activities, (2) Schools can improve school facilities and infrastructure in supporting student learning, (3) Schools can facilitate student learning activities.

g. Financing Source Model

This model was developed by Hambers and Parrish which provides a process for determining education funding that reflects the different needs of the economic conditions in each region. According to Sergivanni, this model is not related to tax revenues or the wealth of a region. The advantages of the Resources Cost Model are: (1) The sources of financing for each region are different, (2) Schools in remote areas can improve the quality of education, (3) Schools can facilitate student learning activities. Meanwhile, the disadvantages of the Resources Cost Model are: (1) Schools can charge students. (2) There are social inequalities in each region.

h. Model Letter of Evidence / Acceptance

This model provides funds for education directly to individuals or household institutions based on educational demand. They are given a letter of proof of receipt of funds for schooling through a voucher system that reflects direct subsidies to those in need, namely students. The advantages are, (1) The state provides options for schools and parents to improve the quality of education, (2) Private schools receive additional education funding assistance. While the disadvantages: (1) There is social jealousy among state schools, (2) It can increase the deviation of education funds.

i. Student Weight Plan Model

This model is a model that considers students based on their proportions. Examples are students with disabilities, vocational program students or bilingual students. The Experience-Based Model (Historic Funding) This model is often called Incrementalism, where the fee received by one school refers to last year's revenue, with only adjustments. Model Based on Proposals (Bidding Model), namely this model schools submit proposals on sources of funds with various references, then sources of funds examine incoming proposals, and adjust them to the criteria. Model Based on Wisdom (Discretion Model), in this model the funder conducts a study in advance to find out what components need assistance based on priorities in a place from the results of their exploration.

Based on the explanation above, with the financing system in Indonesia it is indeed difficult to refer to one model because the conditions for each school are different. In Indonesia, each element, such as the central government, local government, parents, and the community, should ideally provide funding for education. Therefore, it is better if some of these models are modified into an ideal model to suit the educational area setting or regional socio-cultural settings that are suitable for Indonesia.

As the same thing was also expressed by that: The education financing management model in Indonesia is actually a modification and combination of various models of education financing in other countries in the world. In principle, these education financing models have two sides, namely 1) the allocation side, 2) and the income side.(Utami, 2021)The allocation side of education costs is determined from the receipt or acquisition of fees, the amount of which is determined from the funds received by educational institutions originating from the government, parents and the community.(Fattah, 2002)While the revenue side is a percentage of income determined from various sources such as the state, central government and local government (district and city). The type of tax set by the government is income allocated to support schools in providing quality education.(Fadhli, 2020)Meanwhile, the allocation of education funding originating from the government can be classified into two models, namely the flat grant model (pure grants model) and the power equalization model (capabilities equality model).

This model gives the impression that the education budget (fund) distribution system, for all districts (districts/cities) will receive the same amount of money for each student in each school each year, without considering differences in the capabilities of regions that have abundant natural resources (rich ) or do not support (poor). This model is similar to the Indonesian government's current school operational assistance (BOS).

## B. Tax System

Law Number 20 of 2003 concerning the National Education System, states that every citizen has the same right to obtain quality education, even citizens who have physical, emotional, mental, intellectual and/or social disabilities have the right to receive special

education. Likewise for citizens in remote or underdeveloped areas as well as remote indigenous peoples who also have the right to obtain special education. Therefore, to fulfill the rights of citizens as mentioned above, the Central Government and Regional Governments are obliged to provide services, certainty and convenience as well as guarantee the implementation of education without any discrimination. The Central Government and Regional Governments are required to guarantee the availability of funds for the implementation of education through a strong APBN and APBD.(Fattah, 2002)

The contribution of tax revenues to the APBN every year is very dominant, where the size of the role ranges from 70% -80%. Meanwhile, the strategic role of tax in improving the quality of education in Indonesia is consistency in allocating the State Budget for the Education Budget which is maintained at 20% of the State Budget, with a focus on increasing access and quality of education services that are evenly distributed in all regions to remote parts of the country either through direct allocations in the State Budget or transfers to regions. through budget allocations in the APBD of each region by prioritizing improving the quality of students compared to capital expenditures.(Rachmany, 2021)

The role of the APBN and APBD will certainly be difficult to succeed without taxation, because basically, taxes are indeed very important and cannot be separated from the APBN, because taxes are a very large component contributing to providing input to the State, so that the State is able to provide welfare. to the people.

The same thing was explained by ME Retno Kadarukmi that taxes have a very important role in the life of the state, especially in development in all fields including education, because taxes are a source of state revenue to finance all development expenditures. In this case what is meant by development expenditures are expenditures for National Development to develop the Indonesian people as a whole and the development of Indonesian society into a materially and spiritually just and prosperous society based on Pancasila.(Kadarukmi, 2011)Therefore, the government in financing education, one of which is obtained from taxes.

As for the definition of tax, one of them is money or purchasing power that is submitted by

the public to the government, where the government does not provide direct remuneration for the transfer of money or purchasing power. (Soediyono, 1992) Therefore, related to the world of education, the function of the budget (budgetair) is the main function of taxes in supporting the world of education. As a source of state revenue, taxes are used for routine financing in the world of education such as personnel spending, goods spending, maintenance, providing assistance in supporting the teaching and learning process and so on. (Rachmany, 2021)

The APBN, one of which is sourced from taxes, is allocated routinely for the world of education, broadly speaking it is used for several programs, namely: (Rachmany, 2021)

1. Professional Allowance; Is one form of welfare improvement given to teachers/lecturers whose amount is equivalent to 1 (one) times the basic salary for teachers/lecturers appointed by education units organized by the central government or local government at the same level, length of service, and qualifications. The purpose of giving professional allowances is intended to improve the quality of PNSD teachers (Regional Civil Servants) as a reward for professionalism to realize the mandate of the Teacher and Lecturer Law, including elevating teacher dignity, increasing teacher competence, advancing the teaching profession, improving the quality of learning, and improving service quality education.
2. The Smart Indonesia Program, the Smart Indonesia Program through KIP, is the provision of educational cash assistance to all school-age children (6-21 years) who receive KIP, or who come from poor and vulnerable families (for example, from families/households holding Family Welfare Cards/KKS) or children who meet predetermined criteria. The Smart Indonesia Program is one of the national programs (listed in the 2015-2019 RPJMN) which aims to; (a) Increasing primary and secondary education enrollment rates. (b) Increase the number of continuing education as indicated by the decrease in dropout rates and continuing rates. (c) Reducing the disparity in education participation between groups in society, especially between the rich and the poor, between the male and female residents, between urban and rural areas, and between

regions. (d) Improving the readiness of secondary education students to enter the labor market or continue on to higher education.

3. Aiming for Mission Assistances tuition assistance for prospective students who are economically disadvantaged and have good academic potential to study at tertiary institutions in leading study programs to graduate on time. Bidik Misi assistance will be allocated to students with the following details; (a) Distributed through universities in the form of scholarships for tuition fees (b) Distributed directly to students
4. School Operational Assistance (BOS), is a government program which is basically to provide funding for non-personnel operating costs for basic education units as implementers of the compulsory education program. The purpose of School Operational Assistance in general is to ease the burden on the community towards financing education in the framework of quality 9 year compulsory education. In particular, the BOS program aims to; (a) Exemption of fees for all state SD/SDLB and state SMP/SMPLB/SMPT (Open) SMP/SMPT (Open) students from fees for school operations, except for pilot international standard schools (RSBI) and international standard schools (SBI). Donations/levies for RSBI and SBI schools must still consider the function of education as a non-profit activity, so donations/levies should not be excessive. (b) Freeing all poor students from all fees in any form, both in public and private schools. (c) Reducing the burden of school operating costs for students in private schools.

As explained above, the role of taxes for the world of education has long been carried out by the government with various kinds of tax policies and the level of state budget allocations for education which continues to increase every year until now it has reached 20%. Meanwhile, the role of education in tax revenue also needs to be intensified. Therefore, the world of education should also provide feedback or contributions in order to support tax revenues such as: (Rachmany, 2021) provide education and understanding of tax obligations and carry out tax obligations.

Based on the explanation above, the taxation system requires educational institutions as subjects of corporate income tax, to:

1. Register at the office of the Directorate General of Taxes to be recorded as a Taxpayer and obtain a Taxpayer Identification Number (NPWP)
2. Calculating and reporting tax payable (PPH articles 25 and 29)
3. Cut and collect tax payable (PPH articles 21, 22 and 23).

The government, based on the tax obligations imposed on the community, has provided facilities (incentives) in the form of tax relief or exemptions, for revenues and expenditures that occur during the process of providing education. As explained by that: Basically every additional economic capability received and/or obtained by an educational institution (institution) is included as a tax object, but there are several exceptions to income that are not subject to income tax which are tax incentives from the government, namely among others:

1. Gains in the form of the difference between the market price and the acquisition value or book value of the transfer of assets in the form of assistance or donations and grants received by educational institutions
2. Grant assets received by educational bodies
3. The excess that is received or obtained by non-profit organizations engaged in the field of education and/or research and development will receive tax facilities in the form of an exemption from tax imposition as long as the excess is reinvested in the form of facilities and infrastructure for educational and/or research and development activities that are conducted openly. to any party and meet certain other conditions. The reinvestment of the surplus must be realized no later than 4 (four) years after the excess (taxable net profit) is received or earned. (Intan, 2016)

Law No. 7 of 1983 concerning the taxation system explains that Income Tax as last amended by Law no. 36 of 2008 adheres to the principle of taxation in a broad sense, in which the meaning of income is not based on income from a particular source, but on economic additions received or obtained by a person or an entity. As income that becomes a tax object in this provision is: Any

additional economic capacity received or obtained by a Taxpayer, both originating from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, with the name and in any form".

In the taxation system, the government has issued various laws and regulations that regulate taxation aspects of educational institutions. Whatever the form of legal entity, which relates to income tax (PPH) and value added tax (VAT), the imposition of PPh and VAT on educational institutions is must be supported by transparency of business and financial activities.

### Conclusion

The concept of education financing according to Thomas John among other things is 1) how money is obtained to finance educational institutions, 2) where does it come from, 3) and what is it spent on and who spends it, then the income or sources of education funds received by schools are obtained from the Income Budget and State Expenditures, Regional Revenue and Expenditure Budget, and the community or parents. As for the use of these funds, each school should establish plans that are a priority for comprehensive education financing.

As for the taxation system in improving the quality of education in Indonesia, it has consistently allocated the State Budget for the Education Budget of 20% of the State Budget, with a focus on increasing access and quality of education services that are equitable in all regions to remote parts of the country either through direct allocations in the State Budget or transfers to regions through budget allocations. in the APBD of each region by prioritizing improving the quality of students compared to capital expenditure. The taxation system also requires educational institutions as corporate income tax subjects to: 1) Register at the Directorate General of Taxation to be recorded as taxpayers and obtain a taxpayer identification number (NPWP), 2). Calculating and reporting tax payable (PPH articles 25 and 29), 3). Cut and collect tax payable (PPH articles 21, 22 and 23).

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