



IMPLEMENTATION FINANCING AT THE MUKTAR SYAFAAT MIDDLE SCHOOL

Ahmad Nur Hafid ¹, Lely Ana Ferawati Ekaningsih ²

KH Muktar Syafaat University, East Java, Indonesia

Email: nurhafidahmad2000@gmail.com ¹, lelyanaferawatiekaningsih@uimsya.co.id ²

Abstract:

Effective and efficient financial management is an important element in supporting the continuity and quality of education, especially in Islamic boarding school-based schools such as MTs Muktar Syafaat . This research aims to analyze the priority-based financing planning approach applied at MTs Muktar Syafaat in managing two main sources of funding: sharia payments and school operational assistance (BOS). This research uses descriptive qualitative methods with data collection techniques through in-depth interviews, observation and document study. The research focus includes identifying primary and secondary needs as well as funding allocation mechanisms based on priorities. The research results Operational funding at MTs Muktar Syafaat relies on two main sources: sharia payments and School Operational Assistance (BOS). Sharia payments, in the form of mandatory student contributions, are the main foundation of madrasah financing, used for teacher salaries, teaching materials, and facility maintenance. These funds are also managed by foundations to support other units, such as Islamic boarding schools and mosques. However, this system is vulnerable to fluctuations in revenue, especially during economic instability, such as crises or pandemics. Dependence on the economic capacity of the guardians of students poses a challenge, although the foundation provides payment flexibility.

Keywords: *Budget Planning , Sharia Payments , School Operational Assistance*

INTRODUCTION

MTS Unggulan Muktar Syafaat is private junior high school based on Islamic boarding school have and be in shade Cottage Muktar Syafaat Islamic Boarding School, located located in Karangdoro Village, Tegalsari , Banyuwangi, the madrasah This own role strategic in system Indonesian education , especially in integrate values Islam with learning modern academic (Inayati et al., 2024; Kusumawati, 2024 ; Alvizar, 2023) .

Madrasah Tsanawiyah in Banyuwangi Regency in 2024 was recorded to have a total of around 130 madrasahs. Of the total, 12 madrasahs have state status, which are managed directly by the government through the Ministry of Religion. These state madrasahs generally have quite complete facilities and are under the direct supervision of the government, so that they are able to provide education according to national standards. Meanwhile, 118 other madrasahs have private status (internet). These private madrasahs are managed by various foundations or Islamic educational institutions, both those based on Islamic boarding schools

and those that stand independently outside Islamic boarding schools (Syukri & Harahap, 2024) .

Educational institutions Islam This or the usual known with the name of the madrasah has become an important pillar in to form generation successor who has spiritual, intellectual and social competence (Kiptiyah et al., 2021; Rohaeni et al., 2021; Shofiyyah & Zaelani, 2024) . However, behind role strategically, school based on Islamic boarding school face challenge significant, especially in matter financing education. As institution private sector that relies on source internal power, ability For provide education quality often constrained by limited funds. Problems This impact straight to quality learning , which is at the heart of the educational process (Jayabalan et al., 2021; Katureebe et al., 2023 ; Alshubiri, 2021)

Financing education show that part big school private based on Islamic boarding school Still depend on source funding which traditional (65%) comes from from payment syahriyah (Nurhamzah et al., 2020; Suwarno et al., 2023) . And then originate from financing others like the boss's funds. Although potential from source of funds from the syahriah This Enough big, the reality is that the funds collected often not sufficient For support effort improvement quality education. As a result, schools often face limitations in provide adequate facilities, improve teacher competenc, and integrating technology to in learning. Conditions This create gap between hope public to quality education Islamic boarding schools and existing realities.

Limitations source of funds, management finances that have not been professional become other problems that hinder progress quality learning at school based on Islamic boarding schools (Aimah & Laeliah, 2021 ; Mubarak et al., 2024) . Many schools have not own system planning clear finances , so that allocation of funds is often not optimal (Wulaningsih & Asriati, 2024; Santi et al., 2024; Fadhila & Riani, 2024) . The existing funds tend used For need operational term short without think about investment term long For development education. Lack of transparency in Fund management is also one of the thing that causes low level trust public to management finance school.

Problematics This the more complex when faced with the demands of the times education For more adaptive to change technology and globalization. Participants education in the digital era requires approach based learning technology For face future challenges. However, many school based on Islamic boarding school Still constrained in provide device learning based on technology Because limited funds. Teachers are also often not get adequate training For apply method innovative learning, so the learning provided to student Still nature conventional.

How madrasahs cope various problem mentioned, it is necessary innovative and sustainable solutions in matter financing education. One of the efforts that can be made done is with implement system financing based on transparency, accountability, and careful plannin . The system This No only will optimize use of existing funds, but also open opportunity For diversify source funding.

Financing education in school based on Islamic boarding school Budgeting process follow scale priority four level: urgent and important, important But No urgent , no important But urgent , and No important and not urgent . The goal is

increase quality education in a way effective and efficient. The fundamental values of Islam, such as justice , transparency , and prudence , become principle main in management finance and practice good budgeting (Fahlupi et al., 2024) .

Fatima (2020) to put forward that planning management financing arranged based on ceiling the budget that has been set, good from government and also contribution society. If the source financing originate from government, planning must in accordance with applicable rules. Temporary that, if originate from community, planning done based on need school, start from primary needs to tertiar, without violate rules. Implementation financing in madrasahs includes two aspects main, namely income and expenses finance, which is managed through the bookkeeping process. Control and evaluation done For ensure that implementation financing in accordance with plan start and run in a way effective.

Nafiah (2024) disclose that The head of the madrasah is responsible answer plan source Power finance education in accordance with authority granted by the government. The approach financing education focused on fulfillment the most pressing needs of the madrasah For increase quality education. Supervision of education funds carried out by the institution internal and external accreditation. Obstacles faced covering difference scheme with the funds received from government as well as payment of funds to madrasah committees that are not routinely carried out by some small old man student

All study emphasize importance management effective financing For increase quality education. Research by fahlupi et al (2024), Fatimah (2020), and Nafisah (2024) suggested that good planning and budgeting can support sustainability education. Relevance between proper allocation of funds and quality education also becomes focus main in every study mentioned. In addition, both Rizka et al. and Fatimah and Nafisah agreed that monitoring and evaluation important For ensure financing used in accordance purpose and effectiveness. Ongoing research also conducted to assess aspect This with focus on evaluation financing For increase quality learning at school based on Islamic boarding school.

Updates study This lies in the approach holistic used For analyze implementation financing in increase quality learning private based on Islamic boarding school. With use method qualitative, research This No only analyze data about source of funds, but also how the funds are provided managed and allocated For support learning. Approach This expected can give recommendation practical and applicable for manager school in manage financing education.

Focus from study This is For analyze implementation financing of education at Madrasah Tsanawiyah Muktar Syafaat. research This expected can give comprehensive insight about connection between financing education and quality learning at school based on Islamic boarding school.

Study This important done Because can give contribution real in repair system financing education in school private based on Islamic boarding school. With planned and structured financing, schools can increase quality learning, providing adequate facilities, and improve teacher competence. In addition,

research this can also give input for maker policy For designing programs that support sustainability education in school based on Islamic boarding school.

RESEARCH METHODS

Study This use approach qualitative with type studies case For explore implementation system financing. Approach qualitative chosen Because study This aiming For understand phenomenon in a way deep and contextual, right? just measure or calculate data. In the context this, research aiming dig How management financing in schools based on Islamic boarding school can influence quality learning.

Case study chosen Because allow researcher For to obtain more information deep about phenomena that occur in one institution education that has characteristics special. MTS Unggulan Muktar Syafaat chosen as location study Because school This own system sufficient funding complex, involving various party both internal and external, as well as prioritize management financing For improvement quality education.

Data collection techniques in study This consists of from three method main : interview in-depth , observation participatory , and documentation (Achjar et al., 2023) . Interview deep will done with head school, treasurer schools, teachers, and committee school For get information about planning and management financing as well as the impact to quality learning. Observation participatory done with involved direct in activity everyday at school For observe implementation system existing financing. In addition, documentation like report budget and policy financing will collected For provide more data complete

Data collected will analyzed use technique analysis integrative three data models, consisting of from three step main : data collection , data reduction , and data presentation . The collected data will reduced For choose relevant information and focus on related themes with implementation Education financing at Madrasah Tsanawiyah Muktar Syafaat . After the data was reduced , the findings the will served in form narrative For describe the process and results implementation financing . Withdrawal conclusion done with analyze connection between financing and quality learning as well as ensure validity findings through data triangulation (Abdussamad, 2022) .

Name	Age	Position	Code	Sex
Nadhiful Muhibbin	32	Head of Madrasah	Km	Man
Siti Khasanah	28	Madrasah Treasurer	Bm	Woman
Imam Bukhari	28	Madrasah Staff	Sm	Man
Hanif Ali Bar-bar	28	Head foundation	Ky	Man

Table 1: Informant Data

RESULTS AND DISCUSSION

Planning Education Financing

According to Koontz in his book *Foundation Educational Management*, budgeting is step fundamental in the planning process. Budget defined as plan operational a activity or projects that include details expenditure cost in term time certain. Finance and financing become source Power important that is direct influence effectiveness and efficiency management education. This is become the more significant in implementation management based on school, which requires every school own ability For planning, implementing, evaluating and being accountable management finance in a way transparent to society and government.

Observation results to put forward that school the has apply approach planning structured and based financing priority For ensure funds are available can utilized optimally in support activity learning. Approach This covers identification need education based on scale priorities involving two categories main: primary and secondary needs.

This is reinforced with results interview

We use approach structured and based planning priority. That is, we map out need school based on urgency and importance need This is what we do. For ensure that any available funds can utilized optimally to support the learning process (Km).

Primary needs include aspects urgent and important like procurement teaching materials, payment teacher salaries, as well as maintenance facility education that has been there is. Allocation of funds for need This done in a way periodic For guard stability operational and continuity of the teaching and learning process. For example, purchasing book lessons, tools write, and support logistics other become attention main in allocation budget.

Need secondary, such as development infrastructure new, procurement technology education, or activity non- academic development, planned as part from project term length. In practice, the need This only can realized If there are additional funds, such as from donation donor or results management waqf. As example, plan development laboratory computer new enter in category this, because requires large funds that are not can filled from regular student contributions.

As interview

There are two categories The main things we use: primary needs and secondary needs secondary. Primary needs include aspects urgent and important like procurement teaching materials, payment teacher salarie , and maintenance facility existing education. While that, the need secondary covers things of a nature more term long, like development infrastructure new or procurement technology education (Bm).

From the results the above findings so can known that Approach planning the budget in the based on priority share need into two categories: primary and secondary needs. Primary needs, such as procurement teaching materials, teacher salaries, and maintenance facilities, considered urgent and prioritized so that the learning process still walk smoothly (Okonkwo, 2024; Ramadhan et al., 2024; Ping, 2024) . Whereas need secondary, such as development infrastructure or procurement technology, planned For term long and only Can filled with additional funds.

Although has There is framework Work For planning financing, challenges still appear, especially in matter management of limited funds. For exampl, primary needs often absorb part big budget, so that budget For need secondary must postponed or ignored. Howeve, with existence system this, school can minimize risk allocation that is not efficient and consistent focus on improvement quality learning in the middle limited funds available. Approach This be one of effort real school For increase efficiency use of funds, at the same time give runway planning term longer length directed and sustainable (Al Afghoni, 2024; Al Afghoni, 2024) .

Following is table that summarizes approach planning budget based on priority:

Category Need	Description	Allocation	Approach Planning
Primary Needs	Urgent and important needs For guard continuity operational	<ol style="list-style-type: none"> 1. Procurement teaching materials 2. Payment teacher salary 3. Maintenance facility existing education 	Allocation of funds periodic For support stability operational and continuity learning.
Need Secondary	Need term length that is not urgent, subject to additional funding	<ol style="list-style-type: none"> 1. Infrastructure development new 2. Procurement technology education 3. Activity non-academic development 	Additional funds required For to realize need This.

Table 1: Approaches Planning Budget Based on Priorities in School

Source Funding

Funding is foundation the main thing that determines sustainability and quality education in a institutions. At MTs Muktar Syafaat, funding focus on two sources main, namely sharia payments and assistance government. Second source This become support main operational madrasah daily and maintenance quality learning. In the context of In this case, efficient and structured management is very necessary, considering existence challenge significant in sufficient all over the needs of the madrasah which will be explained as follows.

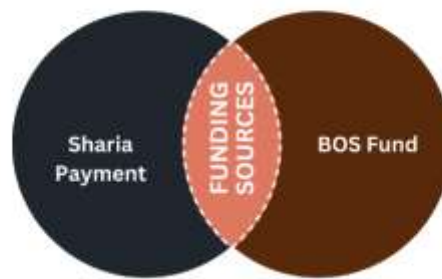


Figure 1: Source Funding School

Sharia Payment As Primary Funding

Sharia Payment is system contribution mandatory enforced to students at the leading MTS Muktar Syafaat , and things This become characteristics typical from the funding model applied in the institution based on Islamic boarding school . Funds collected through payment shariano only used For madrasah needs, but also managed in a way centralized by the foundation, which is responsible answer distribute it to various units below shade foundation. These units includes madrasahs, Islamic boarding schools, and facility Supporter others, such as dormitories, mosques, and centers activity students .

As interview

Sharia payment is system payment contribution mandatory that applies to all students in our madrasah. This contribution paid through office foundation, and the funds collected Then managed by the foundation . This fund No only used For madrasah needs (Sm).

System This based on the principle each other support in One entity institutional. Funds collected from payment sharia allows foundation For operate various educational and operational programs in a way sustainable. Allocation of funds is usually focused on needs fundamental like wages power educator, maintenance facilities, and provision means learning. In addition, some of the funds are also used For support activity extracurricular, which aims enrich experience Study student good inside or outside class .

Characteristics Sharia Payment

Payment shariahas a number of characteristics unique that distinguishes it from source funding other :

- **Certainty Source of Funds:** Due to contributions This required to every students, payments shariabecomes source sufficient funding stable If payment walk smooth. System This give minimum guarantee for foundation For cover cost operational base .
- **Management Centralized:** Funds collected No direct managed by the madrasah, but by the foundation. This is create more management organized, where the foundation on duty prioritize allocation of funds based on the needs of each unit.
- **Based on Islamic Values :** Sharia payments are designed as form not quite enough answer guardian student to sustainability education children they in frame Islamic values. This contribution No only worth economical, but also as form contribution in support development institution education based on religion.

Importance Sharia payments for Madrasahs

Funds from sharia payments become bone back for operational madrasah daily , especially in fulfil needs that are not covered by aid government , such as :

- Teacher and Staff Salaries : Teacher salaries , both civil servant and non - civil servant , often depend on sharia payment funds. Without existence contribution this, madrasah will difficulty maintain power quality teachers .
- Maintenance and Repair Facilities: Sharia payment funds are used For guard eligibility room classes , laboratories , and facilities others that support the learning process .
- Provision of Learning Media : Procurement book , tool write , and means other Lots depends on income from sharia payment.

System sharia payments also have significant limitations. The amount of funds raised is highly dependent on the ability of economy guardian students. In the situation difficult, like crisis economy or pandemic, income from sharia payment can decrease drastically, which in the end influence smoothness madrasah operations.

As interview

One of challenge the biggest is fluctuation acceptance. Not all guardian student capable pay appropriate time, especially If There is condition poor economy stable. This can cause deficit temporary in fundin , which of course bother smoothness operational . In addition, we also face gap economy between students who come from from family able and not able. We are trying overcome problem This with give flexibility payment for those in difficulty (Ky).

Challenge in System Sharia Payment

A number of challenge main in implementation payment Sharia includes :

- Fluctuation Acceptance: Not all guardian student capable pay appropriate time, so that cause deficit temporary in madrasa funding .
- Disparity: In a condition where most big student originate from family not enough able, receipt of funds becomes less than optimal. This is force foundation For look for other solutions for use cover need operational .
- High Dependency: Due to payments shariabecomes source main funding , madrasahs face risk big If income from system This disturbed .

Optimization Efforts Sharia Payment

For ensure sustainability system This , foundations and madrasahs are trying optimize management payment shariat through steps following :

- Socialization to Student Guardians: The Foundation routinely provides understanding to guardian student about importance contribution they in support sustainability education children.
- Flexibility Payment: In some case , given policy payment gradually or delay for student from families who experience difficulty economy .
- Report Transparent Finance: With convey report routine use of funds ,

foundation make an effort build trust from party guardian students and society .

Help Operational from Government

Help Operational School (BOS) is one of the source important funding For support operational at MTs Muktar Syafaat. Although sharia payment becomes source funding main, help from government give significant additions, especially in frame fulfil needs that are not Can fully covered by sharia contributions.

Sources and Purposes of BOS Assistance Operational School for this madrasah distributed through programs provided by the Ministry of Religion, which aims For increase quality education in madrasahs, including MTs Muktar Syafaat. These BOs usually used For cover a number of expenditure operational, such as procurement learning tools and media , improvement facility education, as well as supporting activities quality classroom learning .

As interview with

Help Operational The School (BOS) at MTs Muktar Syafaat plays a very important role important in support smoothness madrasah operations. Although source main our funding comes from from sharia payment system, BOS assistance from government give significant contribution in fulfil a number of needs that are not can fully covered by contributions said. With with BOS, we can fulfil need like procurement tool writing, books, learning media , as well maintenance essential facilities (Km) .

prioritize the allocation of BOS funds For three matter main. First, to procurement means learning.maintenance facilities and activities extracurricular (Sm) .

Allocation of BOS funds received by MTs Unggulan Muktar Syafaat used For various need very supportive operations smoothness activity education in madrasah. Here is a number of need main fulfilled through BOS fund allocation:

- Procurement of Learning Facilities : BOS is used For procurement tool writing , books , and materials learning other things that students and teachers need . This is very helpful . in ensure the learning process teach can walk optimally, especially for students who may No capable buy equipment Study in a way personal .
- Maintenance Facilities : Some funds are also allocated For maintenance facility physical madrasah, such as room classes , and facilities Supporter others . Regular maintenance is very important. For guard suitability and comfort environment good study for student .
- Activity Extracurricular and Development Students : Help operational from government is also used For support various activity extracurricular activities at MTs Muktar Syafaat . Activities This important For develop non- academic skills student as well as enrich experience they are outside formal learning in the classroom .

Funding for Education at the Leading MTs Muktar Syafaat funding the main thing that is very vital for continuity operational is sharia payments and assistance operational School (BOS) System sharia payment has characteristics unique as source funding main managed by the foundation . The funds collected from payment This used For fulfil need madrasah foundation, such as wages power teacher , maintenance facilities , and provision means learning . Sharia

payments, although own stable characteristics. If its management smooth, steady own challenges, especially those related to with fluctuation acceptance and dependence on contributions guardian students (Lubis & Sazali, 2024).

BOS Funds are functioning as source very significant addition. BOS funds are used For procurement means learning, maintenance facilities, and support activity extracurricular activities that contribute to development student in a way holistic (Suryani & Sari, 2024; Suryani & Sari, 2024; Nurhayati et al., 2024). The presence of BOS also provides guarantee in overcome a number of needs that are not can fully fulfilled by sharia payments. However, even though second source This functioning For support continuity and quality education, both face significant challenges. The system sharia payment can hampered by inability part guardian student For pay appropriate time, while BOS, although very helpful, remains limited by policy government that regulates allocation and amount of funds.

For guard sustainability system funding at MTs Muktar Syafaat, is important for foundation and madrasah for optimize fund management with do socialization to guardian students, giving flexibility payment for those who experience difficulty economy, as well as guard transparency report finance. With steps this, it is expected system existing funding can still support quality optimal education in madrasah.

CONCLUSION

Funding For activity operational school This depends on two sources main, namely sharia payments and assistance operational school (BOS). Sharia payment, which are system contribution mandatory to be implemented to every students, become foundation main for continuity madrasah operations. The funds collected through payment This No only used For fulfil need madrasah operations, such as procurement teaching materials, payment teacher salaries, and maintenance facility education, but also managed by a foundation that is responsible answer For distribute it to various units below its shade, including Islamic boarding schools, dormitories, mosques and centers activity students.

However, even though system This give stability in financing there is challenge significant issues faced, especially related with fluctuation acceptance and reliance on ability economy guardian students. In the condition economy that is not stable, such as moment happen crisis economy or pandemic, number sharia payment can experience decline, which of course just influence smoothness madrasah operations. In addition, there are gap economy between student from family able and not able, which also becomes challenge alone for management madrasah finance. For overcome matter this, the party foundation give flexibility in payments, such as allow payment gradually or postpone payment for students who experience difficulty economy.

In addition, assistance from government through the Assistance program Operational Schools (BOS) also become source funding plays a very important role important. Although No can replace fully needs met by sharia payments, BOS funds provide contribution significant For fulfil needs that are not can financed by sharia contributions. BOS funds are usually used For procurement

means learning, such as tool writing and books, maintenance facilities , as well as support activity important extracurricular activities For development non-academic skills students . With with the existence of BOS, madrasas can more focus on development quality education without worry lack of funds for fulfil need the basics required in the teaching and learning process

In general Overall, funding at MTs Muktar Syafaat is highly dependent on two sources. main this, with sharia payment as more sources stable However prone to to fluctuations, as well as BOS which becomes source addition For support procurement means learning and activities others. Management efficient and structured finance become key For guard sustainability Madrasah operations and quality education provided to student.

REFERENCES

- Abdussamad, Z. (2022). *Buku Metode Penelitian Kualitatif*.
- Achjar, K. A. H., Rusliyadi, M., Zaenurrosyid, A., Rumata, N. A., Nirwana, I., & Abadi, A. (2023). *Metode Penelitian Kualitatif: Panduan Praktis untuk Analisis Data Kualitatif dan Studi Kasus*. PT. Sonpedia Publishing Indonesia.
- Aimah, S., & Laeliah, N. (2021). Pengaruh manajemen sumber daya manusia terhadap mutu pendidik. *Jurnal Manajemen Pendidikan Islam Darussalam (JMPID)*, 3(1), 32–51.
- Al Afghoni, M. N. J. (2024). Peran Strategis Manajemen Dalam Pengembangan dan Implementasi Pendidikan Islam: Pendekatan dan Tantangan. *Jurnal Manajemen Dan Pendidikan Agama Islam*, 2(6), 416–429.
- Alshubiri, F. N. (2021). Analysis of financial sustainability indicators of higher education institutions on foreign direct investment: Empirical evidence in OECD countries. *International Journal of Sustainability in Higher Education*, 22(1), 77–99.
- Alvizar, A. (2023). Pola Modern Organisasi Kurikulum Pendidikan Agama Islam. *Idarah Tarbawiyah: Journal of Management in Islamic Education*, 4(2), 115–130.
- Fadhila, N., & Riani, L. P. (2024). Menelusik Problematika Pembiayaan Pendidikan Di Indonesia: Sebuah Tinjauan Literatur. *Prosiding Pendidikan Ekonomi*, 129–139.
- Fahlupi, M. R., Yaqin, H., & Salabi, A. (2024). Implementasi Manajemen Pembiayaan dalam Meningkatkan Mutu Pendidikan di Sekolah Dasar Islam Al Firdaus Banjarmasin. *LACRITY: Journal Of Education*, 4(2), 52–63. <https://lppppublishing.com/index.php/alacrity/article/view/269>
- Fatimahh, S. (2020). Implementasi Manajemen Pembiayaan Dalam Meningkatkan Mutu Pendidikan di RA Mambaul Ulum Sumurgung Montong Tuban. *Al-Hikmah: Indonesian Journal of Early Childhood Islamic Education*, 4(1), 22–31. <https://doi.org/10.35896/ijecie.v4i1.114>
- Inayati, N., Masithoh, A. D., & Mudlofir, A. (2024). Pengintegrasian Kurikulum Madrasah Diniyah Pada Sekolah Formal. *Potensia: Jurnal Kependidikan Islam*, 10(1), 77–97.
- Jayabalan, J., Dorasamy, M., & Raman, M. (2021). Reshaping higher educational institutions through frugal open innovation. *Journal of Open Innovation: Technology, Market, and Complexity*, 7(2), 145.
- Katureebe, Y., Turyamureeba, S., Rahim, A., Eze, C. E., & Eze, V. H. U. (2023). The Effect of Financial Management on the Learning Ability of Students in Government-Aided Primary Schools in Ibanda Municipality Uganda. *International Journal of Humanities, Management and Social Science (IJ-HuMaSS)*, 6(2), 109–118.
- Kiptiyah, M., Sukarno, S., & El Widdah, M. (2021). Sejarah Perkembangan Kurikulum

- Pendidikan Islam di Indonesia (Analisis Kebijakan Kurikulum Pendidikan Islam). *Jurnal Literasiologi*, 6(2), 556570.
- Kusumawati, I. (2024). Integrasi Kurikulum Pesantren Dalam Kurikulum Nasional Pada Pondok Pesantren Modern. *Sanskara Pendidikan Dan Pengajaran*, 2(01), 1-7.
- Lubis, R. A., & Sazali, H. (2024). Productive Management Of Zakat Funds For Mustahiq Empowerment At The Orphan Friend Productive Management Of Zakat Funds For Mustahiq Empowerment At The Orphan Friend Dormitory In Medan City Orphan Friend Dormitory In Medan City. *Istinbath*, 23(1), 124-138.
- Mubarok, R., Ramadhan, F., & Sulistiani, S. (2024). Peningkatan Mutu Lembaga Pendidikan Dasar Melalui Penerapan Manajemen Strategik. *JUDIKDAS: Jurnal Ilmu Pendidikan Dasar Indonesia*, 3(2), 73-84.
- Nafiah, K. M. (2024). Manajemen Pembiayaan dalam Meningkatkan Mutu Pembelajaran pada MTsN 7 Madiun. *EDUKASIA: Jurnal Pendidikan Dan Pembelajaran*, 5(1), 651-658. <https://doi.org/10.62775/edukasia.v5i1.817>
- Nurhamzah, E.Q., N. A., Syah, M., & Suryadi. (2020). Conceptual Model of Quality-Based Education Financing Management in Modern Pesantren. *Jurnal Pendidikan Dan Kebudayaan*, 5(2), 131-152. <https://doi.org/10.24832/jpnk.v5i2.1629>
- Nurhayati, N., Primarni, A., & Tholkhah, I. (2024). Implementasi Pengelolaan Bantuan Operasional Sekolah Reguler pada Peningkatan Sarana Prasarana dan Kualitas Pembelajaran di SD Yapis Kota Bogor. *Jurnal Dirosah Islamiyah*, 6(1), 70-81.
- Okonkwo, C. E. (2024). Principal's Economic Resources Management And Effective Administration Of School System In Nigeria. *UNIZIK Journal of Educational Research and Policy Studies*, 17(3), 86-104.
- Ping, C. Y. (2024). Education Gap during Emergency Remote Learning amongst Primary School Students in Selangor Low-Cost Flats. *The Malaysian Journal of Social Administration*, 18.
- Ramadhan, S., Hasibuan, R. R. A., & Harmain, H. (2024). Analysis of the Impact and Effectiveness of School Operational Assistance Fund Management in Tanjungbalai City. *International Journal of Economics Development Research (IJEDR)*, 5(2), 938-952.
- Rohaeni, A., Wasliman, I., Rostini, D., & Iriantara, Y. (2021). Management of Noble Moral Education for Madrasah Aliyah Students at Persatuan Islam Boarding School. *Journal of Industrial Engineering & Management Research*, 2(4), 154-171.
- Santi, A., Herjayani, R., & Handayani, N. (2024). Pengembangan Sistem Informasi Manajemen Keuangan di Lembaga Pendidikan: Strategi dan Implementasi. *Academy of Education Journal*, 15(2), 1515-1525.
- Shofiyah, N. A., & Zaelani, M. I. (2024). The evolution of madrasah education: Nurturing transformative Islamic scholars. *Jurnal Pendidikan Tambusai*, 8(1).
- Suryani, P., & Sari, I. D. (2024). Optimalisasi Dana Bantuan Operasional Sekolah (BOS) untuk Meningkatkan Efisiensi: Studi kasus di Madrasah Tsanawiyah Nurul Amal Purwakarta. *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (JEBMA)*, 4(1), 192-204.
- Suwarno, S., Chasanah, U., Suradji, M., & Harahap, A. Y. M. (2023). Shari'ah Tourism Islamic Boarding School Model (Case Study of Salafiah Biharu Bahri Asali Fadlailir Rahmah Islamic Boarding School Malang). *Jurnal As-Salam*, 7(1), 42-56.
- Syukri, M., & Harahap, V. A. (2024). Sekolah/Madrasah Bertaraf (Branding): Islami, Boarding School, dan Terpadu. *Journal on Education*, 6(2), 11711-11720.
- Wulaningsih, R., & Asriati, N. (2024). Pengelolaan Keuangan Pendidikan dalam Meningkatkan Efisiensi dan Efektivitas Sumber Daya. *Jurnal Pendidikan Dan Pembelajaran Indonesia (JPPI)*, 4(4), 1723-1732.