



SOURCES OF SCHOOL INCOME AT THE JAM'YAH MAHMUDIYAH FOUNDATION

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Abstract

This article aims to determine the source of school income Jam'iyah Mahmudiyah Foundation. This research seeks to explain how the source of school income for the Jam'iyah Mahmudiyah Foundation is. The method used in this research is qualitative. Data collection techniques using observation techniques, interviews, and documentation study techniques to obtain valid data about the source of school income. This research was conducted at MTs Jam'iyah Mahmudiyah which is located on Jl. Sheikh M. Yusuf, Tanjung Pura District. The results of the study indicate that the sources of school income at the Jam'iyah Mahmudiyah Foundation are divided into three, namely school income from the government, school income from students' parents, and income from independent school businesses obtained from several activities such as the management of the school canteen so that the sales or rental income where the sale will be collected so that it becomes a source of income. Then the management of school cooperatives and the rental of school-owned buildings and facilities which of course can become income for the foundation itself.

Keywords: School Income, Management, School

Abstrak

Artikel ini bertujuan untuk mengetahui sumber pendapatan sekolah Yayasan Jam'iyah Mahmudiyah. Riset ini berusaha untuk menjelaskan tentang bagaimana sumber pendapatan sekolah Yayasan Jam'iyah Mahmudiyah. Metode yang digunakan dalam penelitian ini adalah kualitatif. Teknik pengumpulan data menggunakan teknik observasi, wawancara dan teknik studi dokumentasi untuk memperoleh data yang valid tentang sumber pendapatan sekolah. Riset ini dilakukan di MTs Jam'iyah Mahmudiyah yang berada di Jl. Syekh M. Yusuf Kecamatan Tanjung Pura. Adapun hasil penelitian diketahui bahwa sumber pendapatan sekolah di Yayasan Jam'iyah Mahmudiyah dibagi atas tiga diantaranya pendapatan sekolah dari pemerintah, pendapatan sekolah dari orang tua siswa, dan pendapatan dari usaha mandiri sekolah yang diperoleh dari beberapa kegiatan seperti pengelolaan kantin sekolah sehingga hasil penjualan atau sewa tempat penjualan tersebut akan dikumpulkan sehingga menjadi sumber pendapatan. Kemudian pengelolaan koperasi sekolah dan Penyewaan gedung dan fasilitas milik sekolah yang tentunya bisa menjadi pendapatan bagi yayasan itu sendiri.

Kata Kunci: Sumber Pendapatan, Pengelolaan, Sekolah

INTRODUCTION

The 1945 Constitution of the Republic of Indonesia guarantees every citizen gets an education. The government is also mandated to seek and organize a national education system that can increase faith and piety to God Almighty and noble character in the context of educating the nation's life which is regulated by law.

All components of the nation must participate in the intellectual life of the nation by producing quality human resources that are ready to compete in the era of globalization. As stated by Komariah and Triatna that quality education is seen in terms of input, process, output, and outcome. Quality education inputs are quality teachers, quality students, quality curriculum, quality facilities, and various aspects of quality education providers. A quality education process is a quality learning process.¹

Azhar in Suprihatin et al argues that in the education process, management is needed, especially management in financing. The cost of education is one of the important elements of the implementation of education. financing management will affect the level of success of the implementation of all educational programs in an educational institution.² If an activity is carried out at a relatively low cost but produces a high-quality product, it can be said that the management of financing within the institution has been running well. Because it turns out that the low product or output produced by an institution is not only due to the lack of a supportive school budget but rather to ineffective financing management. Therefore, it is not a guarantee that schools with high costs will produce good outputs, and vice versa, schools with low costs do not necessarily produce bad outputs.³

School budgets are obtained from two sources of funding, government and non-government. Apart from coming from the government, there are also non-government sources, namely the participation of parents and the general public individually or through institutions or organizations.⁴ Parents of students are a potential source of education financing outside the government, especially for private schools. Parents generally do not mind providing part of the cost of providing education in the hope that their children will receive decent and quality educational services⁵. This attitude of parents is very beneficial because it can help in financing

¹ Aan Komariah dan Cepi Triatna, *Administrasi pendidikan filsafat dan teori*, cetakan pertama (Remaja Rosdakarya, 2017).

² Suprihatin Suprihatin dkk., "The Effect of Work Motivation and Discipline on The Performance of The Leading Teachers of Madrasah," *AL-TANZIM: Jurnal Manajemen Pendidikan Islam* 6, no. 3 (15 Mei 2022): 693–704, <https://doi.org/10.33650/al-tanzim.v6i3.3619>.

³ Aod Abdul Jawad, Agus Mulyono, dan Yusup Purwanto, "Pengabdian Kepada Masyarakat Pembinaan Strategis Pengelolaan Keuangan Keluarga Di Masa Pandemi Dan Pasca Pandemi Covid-19," *Jurnal Lokabmas Kreatif: Loyalitas Kreativitas Abdi Masyarakat Kreatif* 2, no. 1 (12 Maret 2021): 64–70, <https://doi.org/10.32493/jlklkk.v2i1.p64-70.9858>; Aloisius Hama, "Analisis Kesadaran, Kejujuran Dan Kedisiplinan Wajib Pajak Terhadap Penghindaran Pajak Pada Kpp Wonocolo Surabaya," *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan* 4, no. 3 (23 September 2021): 231–46.

⁴ Chia-Lin Chang, Michael McAleer, dan Wing-Keung Wong, "Risk and Financial Management of COVID-19 in Business, Economics and Finance," *Journal of Risk and Financial Management* 13, no. 5 (Mei 2020): 102, <https://doi.org/10.3390/jrfm13050102>.

⁵ Sinta Maulida Hapsari, Sugito Sugito, dan Puji Yanti Fauziah, "Parent's Involvement in Early Childhood Education during the Covid-19 Pandemic Period," *Jurnal Pendidikan Progresif* 10, no. 2 (2020): 298–311; Imam Tabroni dkk., "Parenting Patterns in Educating Children's Prayer Discipline During the Coronavirus Disease (Covid-19)," *Edukasi Islami: Jurnal Pendidikan Islam* 11, no. 01 (28 Februari 2022): 177–94, <https://doi.org/10.30868/ei.v11i01.2140>.

education, especially for private schools, considering that the government has many limitations in terms of helping to finance private education.⁶

The sources of finance and financing for private schools can be broadly grouped into several sources, namely (1) the government, both the central government through the APBN through the Budget Implementation Fund (DIPA) and regional governments through the APBD in the education sector. (2) parents and society; (3) community funds, (4) school/madrasah economic efforts, and (4) other sources that do not bind these elements are interrelated and work together to educate the nation's life.

Quality education is highly expected by all parties, but on the other hand, many parties object to spending funds as a source of education financing, especially for private schools.⁷ Ironically, people often argue that education is the responsibility of the government so there is no attempt to explore independent sources of school financing, while school funding sources from the government are only following existing regulations and are limited to private schools. While the quality of education remains a demand for every educational institution, especially for private schools.⁸

The quality of education will be good when it is supported by sufficient funding. To produce quality education, optimal financing is needed. However, the reality on the ground is that some people sometimes don't want to know the status of the school is public or private if they have heard of the free school program from the government, they spontaneously assume that everything is free, the problem is private schools because funding relies on community support, private schools have limitations. in financial capacity and local governments only issue National School Operational Assistance (BOSNAS) according to the number of students in an institution not based on the required needs. Private schools that have developed earlier with a large number of students, these schools can obtain the power of funding sources from both government and non-government sources. But for private schools that are just starting and the number of students is still small, they must rely on the operational strength of the school from the mandatory monthly student fees which are sometimes not commensurate with the needs.

⁶ Anantawikrama Tungga Atmadja dkk., "Influence of Human Resources, Financial Attitudes, and Coordination on Cooperative Financial Management," *The Journal of Asian Finance, Economics and Business* 8, no. 2 (2021): 563–70, <https://doi.org/10.13106/jafeb.2021.vol8.no2.0563>.

⁷ Dian Dian, Irawan Faizal, dan N. Dewi Hasanah, "Leadership and Capacity Building: The Construction of Madrasah Quality Improvement," *AL-TANZIM: Jurnal Manajemen Pendidikan Islam* 6, no. 1 (3 Februari 2022): 79–90, <https://doi.org/10.33650/al-tanzim.v6i1.3179>; Ali Muhdlorul Huda dan Mauhibur Rokhman, "The Strategy of the Principal in Improving the Quality of Institutional Education," *Attadrib: Jurnal Pendidikan Guru Madrasah Ibtidaiyah* 4, no. 2 (5 November 2021): 72–80, <https://doi.org/10.54069/attadrib.v4i2.142>; Muazza Muazza, "In Search of Quality Human Resources in Education: Professional Competency, Compensation, Working Climate, and Motivation toward Vocational Teachers' Performance," *Indonesian Research Journal in Education | IRJE* | 5, no. 1 (4 April 2021): 175–91, <https://doi.org/10.22437/irje.v5i1.12497>.

⁸ Barirohmah Barirohmah dan Subiyantoro Subiyantoro, "ISO 9001:2008 Quality Management System In Education," *Nazhruna: Jurnal Pendidikan Islam* 4, no. 2 (25 Juli 2021): 353–61, <https://doi.org/10.31538/nzh.v4i2.1485>; Anwar Sa'dullah dan Muhammad Fahmi Hidayatullah, "Design of Improving The Quality of Human Resources Based on Islamic Schools in Anak Saleh Foundation, Malang City," *Nazhruna: Jurnal Pendidikan Islam* 3, no. 2 (31 Juli 2020): 260–72, <https://doi.org/10.31538/nzh.v3i2.740>.

METHOD

This research uses qualitative research methods. Creswell states that qualitative research is a research process to obtain descriptive data from written and spoken words from sources/sampling who can be asked for information.⁹ Qualitative research is research that intends to understand the phenomenon of what is experienced by research subjects utilizing descriptions in the form of words and language, in a special natural context, and by utilizing various natural methods. Usually, qualitative research requires analytical, systematic, and scientific skills, so it will get accuracy in understanding because the nature of events or symptoms for qualitative research is integrity or integration. Qualitative research is usually descriptive-analytic, meaning that it analyzes the content that is compiled and made on a systematic, scientific and comprehensive basis. This research was conducted at the Jam'iyah Mahmudiyah Foundation.

RESULTS AND DISCUSSION

Article 46 of Law No. 20 of 2003 states that funding for education is a shared responsibility between the Government, local governments, and the community. Financial sources from the government can come from the central government, and district/city governments. Educational financial sources originating from the central government are allocated through the State Revenue and Expenditure Budget (APBN), while those from district and city governments are allocated through the Regional Revenue and Expenditure Budget (APBD). Furthermore, through existing government policies, in 2007 in financial management there was known a budget source called the Budget Implementation Fund (DIPA).

Nanang Fattah¹⁰ argues that education financing is the amount of money generated and spent for various purposes of providing education which includes teacher salaries, teacher professional development, procurement of learning room facilities, room repairs, procurement of equipment, procurement of tools, and textbooks, office stationery (ATK), extracurricular activities, educational management activities, and educational supervision. As well as public and private schools, in general, private schools have sources of revenue budget, which consist of the central government, local governments, the surrounding community, and parents of students.

From the results of observations and interviews with the administrators of the Jam'iyah Mahmudiyah Foundation, the sources of school income do not only come from the government, and parents of students, but the Jam'iyah Mahmudiyah Foundation also conducts independent business in obtaining school income. In addition, there are other sources such as grants that do not conflict with applicable laws and regulations, foundations providing education for private educational institutions, as well as the wider community as described below.

⁹ John W. Creswell, *Qualitative Inquiry and Research Design: Choosing Among Five Approaches* (SAGE Publications, 2012).

¹⁰ Nanang Fattah, *Konsep manajemen berbasis sekolah (MBS) dan dewan sekolah* (Pustaka Bani Quraisy, 2004); Nanang Fattah, *Landasan manajemen pendidikan* (PT Remaja Rosdakarya, 1999).

School Income From Central Government

Matin explained that the source of funds from the central government is the State Revenue and Expenditure Budget (APBN) both to finance routine activities listed in the Activity List (DIK) and to finance development activities listed in the Project List (DIP). In addition, at the school level there are funds from the central government in the form of School Operational Fees (BOS), the amount of which is determined by the characteristics of students and the school level. The source of funds from the regional government is the Regional Revenue and Expenditure Budget (APBD) both the Provincial APBD and Regency/City Level. Funds from the APBD are used to support educational activities in the area concerned, both for routine activities and development activities. Funds from local governments are realized in the form of Education Operational Costs (BOP), the amount of which is determined based on the financial capacity of the local government concerned. Before the BOS funds can be disbursed the school must request the disbursement of BOS funds prepared by the principal and treasurer. The BOS funds can only be disbursed by the principal who is accompanied by a treasurer, who then must have a bank account in the name of the school.

The BOS funds that can be disbursed at this school are by the number of students at the Jam'iyah Mahmudiyah Tanjung Pura foundation by PERMENDIKBUD number 15 of 2021 concerning technical instructions for managing school operational assistance funds in CHAPTER III article 5 paragraph 1 that the amount of Fund allocation Regular BOS is calculated based on the unit cost of each region multiplied by the number of students. In this way, the principal and school treasurer will plan activities and the madrasa budget according to the schedule that has been circulated by the government to be able to apply for BOS funds. In this case, the school must also complete the DAPODIK to ensure that the number of students registered with the number of students attached to the BOS funding application is appropriate and correct.

School Income from Students' Parents

Parent contributions may be mandatory because the government is unable to cover all the basic needs of school funds. This generally happens in developing countries like ours. However, in developed countries where the government can build good educational facilities, provide qualified teachers and provide funds for various school programs; Parents of students still want to donate funds or various equipment needed by the school. Parents want their children to enter the real world with the best education they can get.

Parents want their children to have an edge when it comes to entering the workforce. Parental support can be in the form of money or energy and there are various ways to provide it. How parents contribute to the school can include things like Paying officially determined tuition fees; Providing school committee contributions; Paying dues to build certain facilities, such as housing for teachers; Parents may contribute certain energy and skills in various activities such as construction work or assisting in sports training; Paying teachers for extra lessons outside of school hours; Pay for the purchase of textbooks, stationery, school uniforms,

tables and chairs, libraries, and funds for sports activities; Funding the welfare of their children, such as transportation money, food allowance, and play money.¹¹

The Jam'iyah Mahmudiyah Foundation involves parents in financing education such as donations from students' parents that are incidental, both in the form of money and goods, for example, practicum fees, skills, and extra-curricular activities, laboratory equipment, construction of school fences, learning equipment, and others.

Society: The relationship between the school and the community is a communication process between the school and the community which has the purpose of advancing the school. so that schools provide opportunities for the community to participate in education.

In Daryanto it is explained that the legal basis for the importance of community participation in education is written in Article 54 of the National Education System Law. And community participation in improving the quality of education services which includes planning, monitoring, and evaluating educational programs.¹²

Funds from the community are usually non-binding voluntary contributions from community members who are interested in educational activities in a school. The voluntary contribution given is a manifestation of his concern because he feels called to help in the advancement of education.¹³ In addition, donations and education from the public are usually in the form of equipment and services which are not binding on other donations, which are difficult to record, and are always taken into account in the planning of education funds. Even the source of funds from the community in various forms of donations such as corporate, social, responsibility (CSR), grants, and *waqf* is a form of responsibility and concern for the business world and the world of work towards the surrounding environment by helping the education sector. These funds are received from individuals, an organization, foundations, or business entities, both government and private.

School Independent Business

Some activities that are independent efforts of the Jam'iyah Mahmudiyah Foundation that can generate income for schools include:

School Canteen Management: In managing the canteen, the Jam'iyah Mahmudiyah Foundation provides a variety of healthy and nutritious food and drinks, which are priced at affordable prices by school residents, so that they have a profitable business value for the school. The proceeds from the sale or rental of the place of sale will be collected so that it becomes a source of income. The management of the canteen at the Jam'iyah Mahmudiyah Foundation is inseparable from various important things that make the canteen a source of income for the foundation, such as 1) The canteen is located in a strategic location within the foundation, which makes it easy for school residents to visit, and can be monitored by school administrators. 2) The canteen building at the Jam'iyah Mahmudiyah Foundation is well

¹¹ Kirti Goyal, Satish Kumar, dan Jing Jian Xiao, "Antecedents and consequences of Personal Financial Management Behavior: a systematic literature review and future research agenda," *International Journal of Bank Marketing* 39, no. 7 (1 Januari 2021): 1166–1207, <https://doi.org/10.1108/IJBM-12-2020-0612>.

¹² Daryanto, *Konsep dasar manajemen pendidikan di sekolah*, Cet. 1 (Gava Media, 2013), 132–36.

¹³ Aniek Hilken dkk., "Money Talk: How Relations between Farmers and Advisors around Financial Management Are Shaped," *Journal of Rural Studies* 63 (1 Oktober 2018): 83–95, <https://doi.org/10.1016/j.jrurstud.2018.09.002>.

designed, beautiful, clean, and comfortable so that it pleases its visitors. 3) The food and beverage menu provided is also very varied according to the tastes of the buyer and good quality, but the price is sought to be as cheap as possible. 4) Canteen finance or canteen management results are managed transparently.

School Cooperative Management: The cooperatives in the Jam'iyah Mahmudiyah Foundation, in addition to having the benefit of providing necessities at affordable prices for school residents, also have profitable business values for the foundation itself. Related to the needs of students, cooperative businesses can be in the form of shops that provide school uniforms, writing and printed books, stationery, and other learning needs. Related to teacher needs, cooperatives can provide teacher uniforms, stationery, and household needs, such as the provision necessities and other necessities. In addition to shops that provide the needs of teachers, the Jam'iyah Mahmudiyah Foundation cooperative can also manage a savings and loan business with a lower interest rate than the interest rate at the bank so that teachers and school staff are interested and feel benefited from the existence of cooperatives in schools. This foundation is very helpful for teachers who work in this foundation as well as the community around this foundation.

Rental of school buildings and facilities: In education, facilities and infrastructure are very important because they are needed. Educational facilities and infrastructure can be useful to support the implementation of the teaching and learning process, either directly or indirectly in an institution to achieve educational goals.¹⁴ Educational facilities and infrastructure are a resource that becomes a benchmark for school quality and needs continuous improvement along with the development of advanced science and technology.¹⁵ Educational facilities and infrastructure are things that support the achievement of a goal of education as an educated people we are required to master and understand the administration of facilities and infrastructure, to increase effective and efficient work power, and to be able to respect the work ethic of fellow educational personnel, to create harmony, comfort that can lead to pride and a sense of belonging from both the school community and the surrounding community.¹⁶

At the Jam'iyah Mahmudiyah Foundation, apart from being a supporter of the teaching and learning process, either directly or indirectly in an institution to achieve educational goals,

¹⁴ Amy A. Kim, Yos Sunitiyoso, dan Lysandra A. Medal, "Understanding Facility Management Decision Making for Energy Efficiency Efforts for Buildings at a Higher Education Institution," *Energy and Buildings* 199 (15 September 2019): 197–215, <https://doi.org/10.1016/j.enbuild.2019.06.044>; Umin Kango, Ari Kartiko, dan Bahruddin Zamawi, "The Effect of Service Quality, Facilities and Promotion on The Interest of New Students," *Nidbomul Haq: Jurnal Manajemen Pendidikan Islam* 6, no. 2 (23 Juli 2021): 323–30, <https://doi.org/10.31538/ndh.v6i2.1447>.

¹⁵ Jamaluddin Malik, Sutaryat Trisnamansyah, dan Agus Mulyanto, "Pengaruh Kompetensi, Motivasi, Sarana Prasarana, Dan Iklim Sekolah Terhadap Kepemimpinan Kepala Sekolah Di Sekolah Dasar Negeri," *Munaddhomah: Jurnal Manajemen Pendidikan Islam* 2, no. 2 (22 Oktober 2021): 81–94, <https://doi.org/10.31538/munaddhomah.v2i2.48>; Tri Adi Muslimin dan Ari Kartiko, "Pengaruh Sarana Dan Prasarana Terhadap Mutu Pendidikan Di Madrasah Bertaraf Internasional Nurul Ummah Pacet Mojokerto," *Munaddhomah: Jurnal Manajemen Pendidikan Islam* 1, no. 2 (2020): 75–87, <https://doi.org/10.31538/munaddhomah.v1i2.30>.

¹⁶ Jimyong Kim dkk., "Modeling Deep Neural Networks to Learn Maintenance and Repair Costs of Educational Facilities," *Buildings* 11, no. 4 (April 2021): 165, <https://doi.org/10.3390/buildings11040165>; Haizhen Wen, Yue Xiao, dan Eddie C. M. Hui, "Quantile Effect of Educational Facilities on Housing Price: Do Homebuyers of Higher-Priced Housing Pay More for Educational Resources?," *Cities* 90 (1 Juli 2019): 100–112, <https://doi.org/10.1016/j.cities.2019.01.019>.

facilities and infrastructure are also a source of school income, namely by renting outbuildings and various facilities that are indeed suitable for rent. Facilities and infrastructure that are usually rented out by institutions or foundations are buildings that can be used for meeting activities with an audience of more than 200 people which are usually used by foundations for internal foundation events such as farewells, competitions, and meetings with parents. In addition, this foundation also rents out labs and computers as well as buildings in the form of shops. The rental of buildings and facilities belonging to the Jam'iyah Mahmudiyah Foundation is still being carried out and is a source of income for the foundation itself.

CONCLUSION

Based on the results of research on sources of school income at the Jam'iyah Mahmudiyah Foundation which is supported by a theoretical basis, the authors conclude that the sources of school income at the Jam'iyah Mahmudiyah Foundation are divided into three, namely school income from the government, school income from students' parents, and income from independent school businesses obtained from several activities such as the management of the school canteen so that the proceeds from the sale or rental of the place of sale will be collected so that it becomes a source of income. Then the management of the school cooperative and the rental of buildings and facilities belonging to the school which of course can become income for the foundation itself.

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