



THE STRATEGY OF SCHOOL BUDGETING OF AL-MUWAHIDIN BOARDING SCHOOL LELEDE KEDIRI WEST LOMBOK INDONESIA

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Abstract

Best quality of education has been a worldwide issue nowadays. High quality education aligns with the needs of financial support. The school financial support from the community basically aims to involve the community in their responsibility establish the school and its operations. Financial element is such a crucial aspect for the development of a Boarding School. A school board should have sufficient financial resources to manage and operate the school within its educational management. Based on the Indonesian Republic UUD 45 No.20 2003, clause 47 verse (1) states that the school budgeting is determined based on the values of fairness, stability and continuity. While in verse (2) states that National and Regional Government empower the financial support based on the regulation. This research aims to gather information about the budgeting strategy of Al-Muwahidin Boarding School Lelede regarding sub focuses; 1) Where the budget was raised, 2) How the school earns their financial support, 3) Whom the school allocates the budget to and 4) The management of their budget allocation. The data was



gathered from the management team of Al-Muwahidin Boarding School and be analysed through the qualitative method. This research also explore in depth on how the school manage their financial support. The finding of this research showed that the Al-Muwahidin Boarding school manages their school budget well. The school only needs to improve the system, so the budget allocation will be more efficient.

Keywords: Strategy, management, financial allocation, financial resources, budget system

INTRODUCTION

Al-Muwahidin Boarding School Lelede is one of the Islamic educational institution in Indonesia. This institution operates Early, Primary and Secondary Education under one governing body. One of the classical issues mostly happen in a private education is the financial supports. That issue impacts on almost all of its educational components. In fact, financial aspect is a crucial component to support education.

For the sake of education operation at Al-Muawiyah Boarding School, there is a need for the financial support. The school management put lots effort to gain the financial support. Based on National regulation No.20 2003 Clause 11 Verse 2 states that government ensures the educational rights for its society. Clause 12 Verse 1 states that the needy students get their right for the scholarship from the government.

In overcoming the financial issues, Al-Muawiyah Boarding School has been doing various unique strategies in gaining the financial supports. There are some good values and best practices that Al-Muawiyah Boarding school has implemented:

1. Al-Muawiyah Boarding school promotes friendly education systems as most of the teachers and its teaching staff comes from a family relationship.
2. Al-Muawiyah Boarding School emphasize its local content by deepening the Arabic Grammatical Knowledge (*IlmuNahwu*) and English.
3. Al-Muawiyah Boarding school encourages the students to be able to memorize the verses of AL-Qur'an and part of its graduate standards.
4. The surrounded community fully support the education and the community influence the cultures of the school.

The establishment of Al-Muwahidin Boarding School Lelede was based on the sense of care to the surrounding and forgotten children. They can't afford the tuition fee and unable to continue their study. It caused by their parents' economic condition. Earlier, Tuan Guru H. MuslehKholil

S.I.P, M.H gathered the students and developed a study club to teach the students religious knowledge, religious books and learning Arabic language.

At the meantime Al-Muwahidin Boarding School manages five levels of education: a) Early Childhood; b) Primary Years; c) Secondary School and d) Islamic learning community. The school consists of 35 teachers and the teaching staff. Based on the prior observation Al-Muwahidin Lelede is one of the private Boarding School which shows its existence within the education. The fact shows that the number of students increase annually.

In 2015 the data shows that there were 176 students and increases in number by 2016 becomes 216. In 2017 the number of students reached 260. This interest was affected by some factors such as the systems management that enables the Al-Muwahidin Boarding School manage the education appropriately. Besides, it also shows the capability to compete with other schools. The students graduates were able to take a lead within the social life.

Al-Muwahidin Boarding School has been now developing and equipped by the dormitory for the students. The teachers are qualified to do their roles. The school also has good strategies to rise the fund.

Regarding the contexts above, researcher did a research on how the school manage their budget for the educational operation at the school. The sub focus of this study is to analyse: 1) Where the budget was raised, 2) How the school earns their financial support, 3) Whom the school allocates the budget to and 4) The management of their budget allocation.

SCOPE AND LIMITATION OF THE STUDY

This study focuses to describe the budget resources of the school, how the school earns their financial support, whom the school allocates the budget to and how the management of their budget allocation.

RESEARCH METHODOLOGY

This research uses qualitative descriptive approach. The qualitative approach means to collect required data and then to be elaborated in descriptive explanation, pictures, and the other documentary data. Strauss (2010; 191) *A grounded theory is one that is inductively derived from the study of phenomenon it represent. That is, it is discovered, developed and provisionally verified through systematic data collection, analysis of data pertaining to that phenomenon. Therefore, data collection, analysis, and theory stand in reciprocal relationship with each other. One does not begin with a theory than prove it. Rather, one begins at an area of study and what is relevant to that areas allowed to emerge.*

The researcher focuses on the process than the results of the research. By designing the research methodology, the researcher is able to describe thoroughly and comprehensively about the budgeting strategies of Al-Muwahidin Boarding School Lelede. The data will be gathered by conducting interview, observation and documents studies.

RESULTS AND DISCUSSIONS

Empirical Results

Based on the data gathered, there are several findings that researcher found. The researcher found that the budgeting strategy of Al-Muawiyah Boarding School Lelede applied two strategies. Both formal and informal strategies were applied to ease the final financial reports. The government intervention is still needed to support the system implementation, hence both school fund from government and private sectors are separated. The fund from government is used to fund the formal related program and the fund from private sectors are use to fund the informal activities. The strategies of Al-Muawiyah Boarding school Lelede are based on the following aspects:

1. The financial resources

The financial resources of Al-Muawiyah Boarding School Lelede was raised from the government and private sectors. The government related fund are BOS, BSM, DBO, POP and DAK. While the fund from the private sectors are raised from the parents, donors and also from the self entrepreneurship program.

2. School Fund-Raising Strategy

Al-Muawiyah Boarding school has some strategies in rising budget for the school. Some of those are: a) Creating the best school program, b) Resources identification, c) Program socialization and building network with other parties, d) Rise the fund from the other donors, e) Offering to the donors to contribute in the special funding, f) Proposing budget regularly by submitting the proposal.

3. The allocation of the education fund

The budget allocation means to fund the 8 standards national education. Those standards are competencies standards, content standards, process standards, graduate standards, teachers and staff standards, facilities and services standards, management standards, and evaluation standards.

4. Educational budget reports

The budget is allocated efficiently and effectively. All income and spendings are recorded based on the receipt. The budget allocation also reported based on the procedures.

DISCUSSIONS

From the data gathered, the researcher concludes that the financial support of Al-Muwahidah Boarding school was gained from the tuition fee of the students, the school entrepreneurship program and the fund from government (BOS). The total amount of budget receipt is Rp.368.000.000. Besides there are also independent donors who was willing to donate for the school.

1. The School Finance

Al-Muwahidin Boarding School has gained amount of budget from various resources. The following are the budget facts that the school has raised:

- a. Student tuition fee/month: Rp. 579.600.000
- b. Government foundation (BOS)/year for Junior High School: Rp. 183.000.000,00
- c. Government foundation (BOS)/year for Senior High School: Rp. 184.000.000,00
- d. Total amount of the school budget income per year is Rp. 368.000.000,00

2. The Fundraising Strategy

Planning is the first step to identify the school organizational needs. The planning stage is crucial to know the action plan of the school. The school plan is the planning activities on how to raised the financial support to manage, operate and meet the school vision and mission. The planning has been done systematically by involving few steps: planning the goals, the action taken and the goal achievement. The goals are important to guide the process.

Based on the interview and the documentation study, the researcher found that the school principal leads the process of the budget needs analysis of (RAPBS). The school principal formed a team to do the analysis so the allocation plan meets the needs of the school operation. This budget analysis also regards the income of the school. The school board also involves in performing the monitoring process. Every program planned at the school is interconnected one another. This interconnection also regards the contribution to the surrounding community. The budget planning stage at the school includes the programs planning, human resources identification, program socialization, finding financial supports and proposal submission.

- a. Program planning: The school set up the yearly program by defining the goals and objectives of the program. These goals will guide the team in achieving their target. In setting the planning, the team considered the availability of the budget.

- b. Resources identification: Resources identification is done by gathering the data and information from many sources. The collected data and information are analysed by the school governing body. The data is crucial in determining the program.
- c. Program socialization: The approved programs are socialized to the all parties. The school governing body also works with the students alumni to promote the program in gaining the financial support. The program socialization also was extended to the DPR (Social Representatives), donors and foster parents.
- d. Program socialization: The school conducts the socialization to the executives parties and social representatives.
- e. Proposal submission: The school then submit and propose the budget includes the descriptions of the budget operation plan.

The strategies in raising the fund align with the fundraising principles as it is quoted by Abidah (2016:170) the proposal principle, establishing connection, promoting, building trust and establish social connection. The fundraising was also done to improve the quality that enables the school to create a better and high quality graduates.

The programs have been the interest of many donors and parents as well as various parties. Kolter and Jahari (2013:158) describe that the promotional strategies elements consist of: product, place, people, physical evidence and process. Based on the above analysis, researcher conclude that AL-Muwahidin Boarding School raised their financial support from various strategies; program socialization, building connection, and promoting the programs.

3. Budget Allocation

The school expenses of Al-Muwahidin Boarding school in 2017/2018 consisting of three main categories: a) School development program (Graduate Program Development, Content standard development, process development, facilities development, management development, financial development and the evaluation development for the Senior High School Level. b) Secondary School Development consists of extracurricular activities, Exams activities, learning resources expenses, school building maintenance, teachers' incentive payment, students' scholarship and computer purchasing.

The budget that has been received from many resources are allocated for the quality improvement to meet the school vision and mission. Al-Muwahidin Boarding school sets up their quality objectives as follows: a) The graduate program development: this graduate program development consisting of the National Examination tryout, school examination and the national examination; b) The content standard development program consisting of the curriculum relevance and the semester program development; c) The process program development

consisting of extra curricular activities, scouting, Al-Qur'an Tahsin and the facilities development; d) Teachers and teaching staff development consisting of the teachers professional development as well as the subject teachers qualification development; e) facilities and services development consisting of the building maintenance, classroom, offices and the infrastructure development; f) Evaluation system development including both academic and the non academic development.

The researcher concludes that the budget allocation of Al-Muwahidah Boarding school is mainly spent for the fulfillment of the 8 standards of the education. The 8 standards of the national education has been explained previously. In addition, based on the data derived from the interview, and also from the documentation study can be concluded that Al-Muwahidin Boarding school has aligned with the procedures either from the government or from the school based procedures.

4. The financial reports

Based on the research results, the researcher proved that the financial management through the organizational method could enhance the productivity and sustainability of the school. Al-Muwahidah was able to showcase its existence and compete with the other modern schools. The school was able to show the its inclusiveness to the surrounding community. The school made a lot of effort to improve their accountability and integrity as well as showed professionalism throughout the time.

The financial expenses were reported simultaneously and accurately. All income and expenses were reported based on the timeline regarding the procedures.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the research data and analysis, the researcher concludes that the financial strategies of Al-Muawiyah Boarding School applied in two ways both formal and informal. The strategies meant to ease the school in making the financial reports. The government supervision is still needed to oversee the operation, management and the reporting process. The budget raised from the government was allocated for the formal programs and the non-formal activities was funded from the private sectors.

1. The financial sources were raised from the government, school entrepreneurship program and from the private sectors. The financial from government ware BOS, BSM, DBO, POP and DAK. The parents were also contributed in funding the school operation.

2. The fundraising strategies applied by the school was planning the best programs, resources identification, program socialization and school program promotions.
3. The financial expenses were mostly used to fund the eight national standards of education; Content standard, process standard, graduate competence standards, management standard, facilities standard, financial standard and educational evaluation standard.
4. The financial reports were done simultaneously and accurately regarding the income and expenses. The report was also done based on the procedures.

Recommendations

Based on the data analysis, the researcher recommends some suggestions for the school in the budget allocation:

1. School Board: The school board should synergize the whole school components and do regular supervision to the educational budgeting process.
2. School Treasurer: The spending and budget allocation should be done by the head of each school department. The treasurer should make the budget flow system as well as the school budget information system.
3. Parents: The parents should also be mindful of the students tuition fee. Parents should do the payment on time so the school programs can operate on time.

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