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Budget Planning Based on The Interests of The Ummah

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Abstract. *The Revenue and Expenditure Budget Plan (RAPB) is an essential tool to be able to link between the planning and control processes within the organization. This research aims to determine the practice of budget planning carried out by TK Yaa Bunayya the Hidayatullah Islamic Boarding School. The research method used a qualitative method. The research result showed that The RAPB of the Hidayatullah Islamic Boarding School is compiled by units with the following stages: (1) preparation and ratification of the RAPB, (2) implementation of the RAPB, (3) accountability and reporting. The process of preparing the RAPB carried out by each unit in the Hidayatullah Islamic boarding school environment is based on the public interests of the ummah. "Ummah" according to the Hidayatullah Islamic Boarding School's perspective, are donors and people who use their services directly. Determination of work programs based on the interests of the ummah reflects the form of preparation of the RAPB that is right on target. The interests of the ummah become the basis for determining unit work programs that reflect common interests. This has an impact on the lack of conflicts that arise between the implementing unit and the foundation as the manager. This reflects accountable and transparent financial management practices based on the interests of the people.*

Keywords: *planning; budgeting; Islamic boarding school; interest of the ummah*

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Abstrak. Rencana Anggaran Pendapatan dan Belanja (RAPB) merupakan alat yang penting untuk dapat menghubungkan antara proses perencanaan dan pengendalian dalam organisasi. Penelitian ini bertujuan untuk mengetahui praktik perencanaan anggaran yang dilakukan oleh TK Yaa Bunayya Pesantren Hidayatullah. Metode penelitian menggunakan metode kualitatif. Hasil penelitian menunjukkan bahwa RAPB Pondok Pesantren Hidayatullah disusun oleh unit-unit dengan tahapan sebagai berikut: (1) penyusunan dan pengesahan RAPB, (2) pelaksanaan RAPB, (3) pertanggungjawaban dan pelaporan. Proses penyusunan RAPB yang dilakukan oleh setiap unit di lingkungan Pesantren Hidayatullah didasarkan pada kepentingan umum umat. "Umat" dalam perspektif Pesantren Hidayatullah adalah para donatur dan masyarakat yang menggunakan jasa mereka secara langsung. Penentuan program kerja yang didasarkan pada kepentingan umat mencerminkan bentuk penyusunan RAPB yang tepat sasaran. Kepentingan umat menjadi dasar penentuan program kerja unit yang mencerminkan kepentingan bersama. Hal ini berdampak pada minimnya konflik yang muncul antara unit pelaksana dengan yayasan sebagai pengelola. Hal ini mencerminkan praktik pengelolaan keuangan yang akuntabel dan transparan yang berlandaskan pada kepentingan umat.

Keywords: perencanaan; penganggaran; pesantren; kepentingan umat

INTRODUCTION

School management has an obligation to carry out school governance starting from the planning, implementation and accountability stages. Proper planning is carried out by management by drawing up a budget. The important role of the budget in planning, controlling and evaluating activities carried out by Islamic boarding schools as school organizations (Suharjono, 2019). For an organization, it is not enough to just formulate its goals. The limited resources owned by the organization force management to plan and control it in order to fulfill target. Management is required to be able to accommodate the interests of budget users, so that the planned work program will be based on the interests of users. This condition describes the form of management's accountability to stakeholders. A person who is responsible for the program at the Islamic boarding school must record the budget and make a budget realization report so that the comparison of the budget and realization and follow-up for improvements can be used as a basis for improvement (Suharjono, 2019). Many sources of funds come from the community (service users), so reports are needed using the principles of public financial management to the community so that trust is maintained so that good and transparent financial management is needed in the Islamic boarding school Environment (Johannes, 2013).

The Revenue and Expenditure Budget Plan (RAPB) is one of the foundations for the management of Islamic boarding schools in carrying out their financial management. RAB is a plan to obtain education funds in various sources of income which is also an annual work plan that contains a series of routine activities and various other activities accompanied by detailed financing plans in a fiscal year. RAB is an annual plan that each school must compile once a year and almost every compiler has

dynamics. The foundation as the manager of the Hidayatullah Islamic Boarding School at the beginning of each fiscal year together with the unit management through a meeting to formulate the RAPB as a form of embodiment of financial accountability for school managers. There were at least two types of budgeting that must be carried out, including the Budget Activity Plan (RKA) which is commonly referred to as RKAS (School Budgeting Activity Plan) and the Revenue and Expenditure Budgeting Plan (RAPB) or called RAPBS (Revenue and Expenditure Budget Plan). The preparation of RKAS and RAPBS can use previous budget analysis and SWOT analysis.

The RAPBS must be formulated by the school administrator and parent's representatives of students/students who are members of the committee. Tampubolon (2015) explained that the preparation of the RAPB must involve school parties such as principals, educators, staff and committees. The formulation is carried out at the beginning of the fiscal year as the basis for school management in implementing effective and efficient financial management (Arifin, Mifthanol, 2016). The formulated budget has an important role in planning, controlling, and evaluating activities carried out by schools. The principle of a balanced budget in the preparation of the RAPBS must be applied to minimize the existence of a deficit in budgeting. After the preparation of the RAPBS, the school management together with the parent committee set the plan as the School Revenue and Expenditure Budget (APBS). The estimation of budgeting at the Balekambang Jepara and Amsilati Darul Falah Bangsri Jepara Islamic boarding schools has its own concept, which was made by the manager of the Islamic boarding school which was directly based on deliberation and meetings with parties involved in the activities of the Islamic boarding school, then a budget and income plan was formed (As'ad & Azizi, 2020). The concept of budget planning at each school or Islamic boarding school has a different concept. The difference on the budget in public schools with Islamic boarding schools lies in the work program. The work program in Islamic boarding schools is coupled with *diniyah* (religious) work programs oriented towards *ukhrawi* interests. Schools or Islamic boarding schools tend to have their own concepts in budget planning because these concepts are adapted to their respective financial management cultures. Based on this background, the purpose of this study is to find out the practice of budget planning carried out by Yaa Bunayya Pondok Pesantren Hidayatullah Kindergarten. The budget concept is important because school management is required to manage limited resources and funding resources in order to meet the needs of educational service users.

CONCEPT

School-based management is a process of coordinating and aligning resources that is carried out autonomously by schools through a number of management inputs to achieve school goals in the national education frame, by involving all interested parties related to the school directly in the decision-making process (Hamid, 2013). David (1989) stated that although school-based management has various forms, the essence of school-based management is the existence of autonomy at the school level coupled with participatory decision-making. In the absence of autonomy, shared decision-making by schools becomes meaningless, since the goal of school-based

management is to empower school staff by providing authority, flexibility, and resources to solve educational problems particularly in their schools (David, 1989). Authority and flexibility should go hand in hand according to the conditions in the school. This is because school conditions, technology and regulations continue to develop and change according to the times.

Mbatsane (2006) states that the financial accountability of SGBs (School Governing Bodies) in Mpumalanga is at a lower level than expected. The most challenging area is the level of capacity that needs to be developed for school staff to be able to compile, clearly understand, and interpret financial statements is something that requires not only education, but also specific skills. The lack of understanding of school staff in the procedures for preparing financial statements as one of the accountability of school financial management is a major obstacle. The main requirement to link school leadership and management, that principals should be made more responsible for ensuring the enactment of education policies including implementation and strict adherence to financial policies. The consistent mantra of the new constitution is change, and the conceptualization of change must include integrity and accountability (Wango & Gatere, 2016). Integrity and accountability are two things that cannot be separated. School management is required to be able to realize these two things.

School financial management is related to the extraction of funds by the school, how the school manages the funds that have been raised, financial management is associated with the school's annual program, how to administer school funds, and how to supervise, control, and check school funds. The main goal of school financial management is the achievement of efficiency and effectiveness. Not only striving for adequate funding availability, but schools need to pay attention to accountability and transparency factors for every use of finances both sourced from the government, community, and other sources.

Leadership organizations require leadership trust in subordinates, familiarity or togetherness, and honesty and responsibility. Leadership is very influential in the process of providing education in schools so that the influence that arises can improve personnel performance optimally. Leaders are required to have adequate insight and ability for the provision of education. In addition, the leader's ability to motivate each personnel to participate actively will lead to success in school management. School financial management must be accountable to users of educational services. This is because, the sources of funding come from the users of these services. Therefore, a trustworthy leader is needed. Leadership requires honesty and responsibility as well as trust from subordinates, superiors and users of these educational services.

The objectives of school financial management (Fatra & Harapan, 2017), (1) to increase the effectiveness and efficiency of school financial use; (2) improve school financial accountability and transparency; (3) minimize misuse of school budgets. School financial management needs to pay attention to a number of principles. Undang-Undang Nomor 20 Tahun 2003 article 48 states that the management of education funds is based on the principles of justice, efficiency, transparency, and

public accountability. School management principles include transparency, accountability, effectiveness and efficiency.

Transparency means openness in managing an activity. In educational institutions, the field of transparent financial management means that there is openness in the financial management of educational institutions, namely the openness of financial sources and their amounts, details of use, and accountability must be clear so that it can make it easier for interested parties to find out. Financial transparency is needed in order to increase the support of parents, the community and the government in the implementation of all education programs in schools. In addition, transparency can create mutual trust between the government, the community, parents and school residents through the provision of information and ensuring ease in obtaining accurate and adequate information. In educational institutions, the field of transparent financial management means openness in the financial management of educational institutions, namely the openness of financial sources and their amounts, details of use, and clear accountability so as to make it easier for interested parties to know (Fatra & Harapan, 2017).

Accountability is a condition of a person who is judged by others because of the quality of his performance in completing tasks to achieve the goals he is responsible for. Accountability in financial management means that the use of school fees can be accounted for in accordance with predetermined planning. Based on established planning and applicable regulations, the school spends money responsibly. Accountability can be made to parents, society and government. There are three main pillars that are prerequisites for building accountability, namely (1) transparency of school administrators by receiving input and involving various components in managing schools, (2) the existence of performance standards in each institution that can be measured in carrying out their duties, functions and authorities, (3) participation to create a conducive atmosphere in creating community services with easy procedures, Low cost and fast service. The three main pillars of accountability are important for educational institutions to have so that education services can be accountable to the public.

Effectiveness. Effective is often defined as the achievement of goals that have been set. Garner (2004) in Rahmah (2016) defines effectiveness even deeper, because actually effectiveness does not stop until the goal is achieved but arrives at qualitative results that are associated with achieving the vision of the institution. Effectiveness characterized by qualitative outcomes. Effectiveness places more emphasis on qualitative outcomes. Financial management is said to meet the principle of effectiveness if the activities carried out can manage finances to finance activities in order to achieve the objectives of the institution concerned and its qualitative outcomes in accordance with the plan that has been set. Salim (2017) stated that managerial ability has a very strong contribution to the effectiveness of school management. The influence of managerial ability on the effectiveness of school management means that managerial ability factors such as preparing school planning, organizational development, school management, creating school culture and climate, curriculum management, financial management, information system

management and evaluation are proven to be able to make a significant contribution to effectiveness management of public elementary schools.

Efficiency relates to the quantity of results of an activity. Efficiency is the best ratio between input and output or between power and output. Risa and Aulia (2017) stated that the principle of efficiency in school financial management is the empowerment of school fees resources in achieving optimization of access, quality, relevance and competitiveness of education services. It can be concluded that the principle of efficiency, namely the empowerment of school fees, is used for quality improvement activities and education services. The power in question includes energy, thought, time, cost. Komariah (2018) stated that in addition to sticking to the principles of financial management, school financial management is also required to be able to master the scope of school financial management, namely budget planning, finding sources of school funds, using school finances, budget supervision and evaluation, and school financial accountability.

Several previous studies on school financial management and school financial management accountability have been carried out. Indarti (2020) stated that the financial management of SDN Banaran is carried out by involving all components of the school in order to obtain effectiveness and efficiency. Transparency and accountability planning and organizing is carried out by including all components of the school. Implementation in the form of the use of school funds is always through coordination and consultation of the management team with the principal, teachers, and school committee. The school committee plays an active role as the supervisor of school financial management because the function of the school committee is as a consideration and control body runs well even though all forms of financial accountability are reported directly to the government, the school committee still knows the course of financial management as a form of accountability by the school committee to the parents of students (Ratnaningtyas & Setiyani, 2017).

Adillah (2017) conducted research on school financial management at SMP Negeri 1 Tebat Karai. The results showed that almost in all aspects of using old methods that do not use management principles (planning, organizing, actuating, and controlling) where the principal has not had any breakthroughs made regarding financial management. This is because the principal is not brave enough to collect fees from the community, because there is a ban from the government. In addition, in budget planning, the principal has not included all teacher councils, especially in the preparation of the budget.

Rahmadoni (2018) stated that the form of accountability of SD ICS Pekanbaru for the use of school funds is to compile and make a budget report every month and report to the foundation, school committee, and also the education office. The ability of the principal to perform the task of education financing management is at a high level. It is proven that based on the three phases of education financing management dimensions, namely financial planning, implementation, and evaluation, it is classified as a high category.

Motsamai *et al.*, (2011) conducted research in middle and high schools in Lesotho. The study highlights shortcomings, as well as issues related to policy implementation: (1) There is a glaring mismatch between school policy and financial theory; (2) Despite the extensive directives of policy documents on planning and financial organization, issues related to budgeting, collection and recording of tuition fees, as well as lack of administrative support are still prevalent; (3) The absence of clear policy direction on financial leadership and control is reflected in unsatisfactory financial leadership and arbitrary audit practices. The findings of this study refute the argument that the existence of financial policies will inevitably lead to good financial management in Lesotho schools, and consequently quality education. Thus, based on the results of previous research, research related to financial management accountability is still open to continue to be carried out.

METHOD

The object of this research is Yaa-Bunayya Hidayatullah Kindergarten which is located at Hidayatullah Islamic Boarding School, Jalan Kejawan Putih Tambak VI No. 1, Kalisari, Mulyorejo, Surabaya. Yaa-Bunayya Hidayatullah Kindergarten is a school under the auspices of the Hidayatullah Islamic Boarding School Foundation. Yaa-Bunayya Hidayatullah Kindergarten which is located in Surabaya becomes the subject of this study because Yaa Bunayya Hidayatullah Kindergarten Surabaya is a pilot kindergarten for the development of kindergartens in other Hidayatullah Islamic Boarding Schools in East Java and in Indonesia. In addition to being a model for internal parties within the Hidayatullah scope, it is also a reference as a place for comparative studies from other Islamic kindergartens outside of Hidayatullah Islamic Boarding School.

The method used in this study is qualitative because the researcher aims to describe the budget planning practice in Islamic boarding schools. The use of qualitative as a method of this study because; (1) this study does not aim to test a particular concept or theory, but rather to explain the real conditions (reality) that are relevant to budget planning at Yaa-Bunayya Hidayatullah Kindergarten Surabaya; (2) the researchers as data collectors descend to the object of research and researchers carry out their activities. In order to find out the budget planning at Yaa-Bunayya Hidayatullah Kindergarten Surabaya the researcher used exploratory, descriptive, and contextual qualitative research designs.

The technique used to collect data is unstructured interview. The interview was conducted by the snow ball method. Researchers met and interviewed the principal as the head of school management. Furthermore, based on the information from the interview, researchers interviewed other informants, including: school treasurer, head of the foundation's finance department, foundation treasurer, and so on. Unstructured interviews are free interviews where researchers do not use interview guidelines that have been systematically and completely compiled for data collection. The guidelines used in unstructured interviews only outline the problems that will be asked to the informants. Unstructured interviews were chosen because researchers usually do not know for sure the data that will be obtained. Data is obtained through

information from informants and then the information is cross-checked with documentary data. This is done because this type of research is qualitative research, so researchers listen more to the explanations from the informants. Some of the informants involved including:

1. Principal of Kindergarten
2. Head of the Foundation's Finance Section
3. Treasurer of the Foundation

The process of analyzing qualitative research data begins with the formulation of the problem formulation. The main problem is that there are limited sources of funds and resources owned by school management but school management is required to meet the needs of the students (as recipients of educational services) through their work programs. Under these conditions, school management is required to have a strategy that is right on target. What is the school management strategy in these conditions is an interesting thing to study. The data analysis technique implemented in this research has 3 main activities. School management plays an active role in coordinating with the head of the foundation's finance department to be able to carry out all work programs that have been mutually agreed upon (the school management and the foundation). The final part of the budgeting process is the approval and ratification of the budget (APBS: School Revenue and Expenditure Budget).

Data reduction

This activity aims to sharpen, classify, and annul data that is not needed and then organize the data. At the time of the interview, the data obtained may be quite a lot, for that researchers need to summarize, select and sort out the main things, and focus on only the important things, then discard some data that is not needed in the study. Data reduction is based on the results of interviews with informants associated with the research topic. The data obtained from informants is then recapped, and grouped by topic.

Data display

This activity aims to compile some information or data that has been collected at the data reduction stage, so that researchers can draw temporary conclusions. Conclusions are only temporary because at this stage, researchers still need to develop patterns of relationships and understanding of the data that has been organized. Presentation of data in the form of narratives/exposures, charts, or relationships between categories, or in the form of tables. Display data in this study is presented based on answers from informants who are then quoted.

Conclusion or verification

The next activity is drawing conclusions or verification. This activity aims to take action based on the results of the analysis. The conclusions in the second activity are still temporary, so if the third activity has been supported by valid and consistent evidence, therefore the conclusions put forward are conclusions that are considered tested or convincing. The conclusion with qualitative methods is expected to be in the form of new research findings. In concluding and verifying data is done by

triangulation of data. Three data augmentation is done by confirming information from informants is matched with data and documentary evidence then matched with theory.

RESULT AND DISCUSSION

The Practice of Drafting RAPB Based on the Interests of the People

RAPB Hidayatullah Islamic Boarding School is compiled by units with the following stages: (1) preparation and ratification of RAPB, (2) implementation of RAPB, (3) accountability and reporting. This is in accordance with what was conveyed by the Treasurer of the Foundation.

“Everything is recorded here. There is a plan (revenue and program) by compiling the RAPB/unit and then consolidating all programs for development through plenary meetings, then presenting the program per section and then the coaches, administrators and supervisors will sign it” (Treasurer of the Foundation).

Saputra and Mesiono (2021) stated that in the process of preparing the RAPB, it usually begins with the determination and inventory of planned activities or procedures. At this stage of determination and inventory, it is necessary to group according to routine needs and incidental needs. The common perception and understanding between the foundation as the manager and the unit as the executor will facilitate the achievement of organizational goals as stated by the Principal of Yaabunayya kindergarten:

“So we started from budget planning (RAPB) through a unit management meeting consisting of the Head of Sector, Waka and treasurer prioritizing. Then later it was proposed to PPh (foundation) which is central finance. So everything is centralized. RAPB is based on a program consisting of routine and additional programs. This program is in accordance with the needs” (Principal of Kindergarten Yaa-Bunayya).

The process of preparing the RAPB carried out by each unit in the Hidayatullah Islamic boarding school is based on the interests of the people. According to the Hidayatullah Islamic Boarding School’s perspective, people are donors and people who use their services directly. Determination of programs based on the interests of the people reflects the form of preparation of the RAPB that is right on target. As stated by the Foundation Treasurer in determining the program as follows:

“.....The important thing is for a common goal. This institution has become a public institution.....so sometimes the family is also involved” (Treasurer of the Foundation).

The interests of the society become the basis in determining programs that reflect common interests. The informants were in one community in the neighborhood of the hidayatullah Islamic boarding school in Surabaya. The difference lies in the main duties and functions as school management which is the executor of the work unit or as foundation management as the manager of the work unit. This has an impact on

the lack of conflicts that arise between the implementing unit and the foundation as the manager. The Foundation Treasurer stated:

“.....the conflict between the foundation and the school/unit is very small because all program come from the unit. This can eliminate conflict” (Treasurer of the Foundation).

In line with Damanhuri (2013) which states, in general, boarding school lives from, by, and for the community. This vision demands that the roles and functions of boarding school are in line with the situation and condition of society, which continues to develop. The preparation of the RAPB which is oriented to the interests of the people (the interests of school management as implementers, the interests of the foundation as managers and the interests of students as service users) also reflects the role and function of the boarding school which is in line with the situation and condition of the people. The mechanism (strategies implemented in the preparation, approval and ratification of school draft schools) for determining the RAPB in each unit based on the interests of the people is carried out based on previous program which is then adjusted to the development of the situation and conditions. The development of situations and conditions act to accommodate suggestions or input from school committee administrators. This reflects the form of participatory drafting of the RAPB based on the interests of the people, as stated by the Principal of Yaabunayya kindergarten:

“...In this year, the committee asks to put every student activity in social media such as IG-TV, facebook. And perform on the radio... Suara Muslim Surabaya. This is a new program that is accommodated to provide student facilities. In the future this will be included as routine program of Public Relations” (Principal of Kindergarten Yaa-Bunayya)

Input or suggestions from the committee related to the routine program will be directly accommodated by the implementing unit. This is in line with Damanhuri (2013) which states that it is inappropriate for boarding school managers to ignore the flow of modernity as a producer of good values even though there are some bad ones, if the boarding school wants to move forward to keep pace with changing. However, if someone don't want to advance a bit in this advanced era, please close yourself off from new values and maintain old values that are out of date.

Suggestions from the school committee will be taken into consideration to be included in the program for the next period. The legal rules in the boarding school tradition are interesting to be absorbed and implemented by boarding school as educational institutions that must respond to the challenges and renewal of the times. The sound of the rule is, "Al-Muhafadzatu 'ala al-qadim al-ashalih wa al-akhzu bi al-jadid al-ashlah", which means preserving the good old Islamic values and adopting new, better values. This means that boarding school should maintain good traditional values while looking for new values appropriate to the context of the times to achieve methodological accuracy in enlightening the nation's civilization.

Herlina (2019) stated that with the implementation of School-Based Management which is a form of school management that places schools as the main role holders in

school management in an effort to improve quality. So every school needs to prepare the RAPBS well. This is in accordance with what was applied by Hidayatullah Islamic Boarding School as stated by the treasurer and Head of the Foundation's Finance Section as follows:

“The RAPB is set at the beginning of the academic year by holding a working meeting to discuss staffing, salaries, uniforms, fixed costs, electricity, water, as well as student and academic programs. The SPP is for unit activities. Units may carry out business activities such as catering activities, procurement of books, and uniforms. If this RAPB has been approved, then it is approved by the foundation and carried out by the unit. (Head of Finance Division of the Foundation)

“.....the plan has been determined by the rules and the time, for example: for education, what kind of activities, facilities and infrastructure, maintenance, security. Support for educational facilities and infrastructure are needed, where are the sources of financing from? It must be clear” (Treasurer of the Foundation).

The RAPB compiled by the unit and has been approved by the foundation contains estimates of income and expenditure in future budget period. If there are changes or discrepancies in conditions, coordination will be carried out between the unit and the foundation. The essence of budgeting is a decision-making process to manage the use of available funding sources in Islamic boarding schools (Kompri, 2018). The conclusion that can be drawn is that the RAPB as a proposed program should not change without the knowledge of the foundation. This is because the foundation has a big responsibility when the program has been approved based on the interests of the people.

According to Munir (2021) an activity can run well if it is supported by a good budgeting plan. In this planning and budgeting system, it is determined where the main sources of funds are obtained and for what purposes these funds are spent. The management of the Al-Kamal Integrated Islamic Boarding School explained that the source of funds was taken from the parents of students when registering their children, and the funds would be used to print the Takhaşşuş Al-Lughah Al-‘arabiyah manual, teacher salaries, and the need for purchasing equipment to support the learning system Munir (2021).

Budget planning at the Balekambang Islamic Boarding School in Jepara has its own concept; the concept is made directly by the management of the Islamic Boarding School based on deliberation which is held every half year. Islamic boarding schools make planning based on suggestions and achievement of the program by making activity plans and budgeting for the education costs of Islamic boarding schools. The Balekambang Islamic Boarding School does not have long-term plans such as preparation for Islamic holidays and will only be discussed when the time is near (Asád *et al.*, 2021).

Salikin *et al.*, (2019) states that making the financial estimation of Islamic boarding schools, the management of the Al-Muwahidin Lelede Islamic Boarding School

prepares the Islamic Boarding School Budget Plan (RABPP) as an estimate then the education unit formulates according to its authority, carried out by a team formed by Mudir Ma'had Islamic boarding school with a school committee consisting of representatives from the parents of students. The preparation of the RAPBP (Revenue and Expenditure Budget planning of the boarding school) is carried out simultaneously with the preparation of the RAPBM (Revenue and Expenditure Budget planning of the Madrasah) with a bottom-up , namely the proposed budget for activities from below (teachers and employees) and then approved by the leadership of the Al-Muwahidin Lelede Modern Islamic Boarding School. The process of estimating the financial management of the Al-Muwahidin Lelede Islamic Boarding School is carried out by each head master and his staff, although the process is monitored, supervised and ratified by the Mudir Ma'had Islamic Boarding School. This condition is because there are similar methods in the preparation of the RAPB. The bottom up method is also carried out at Yaabunayya Kindergarten, Hidayatullah Islamic boarding school Surabaya. The process of submitting the School RAPB (School Budget Plan) proposed by the work unit executive to the work unit manager is also carried out by the two school management.

Discussion

The kindergarten is part of a work unit managed by Hidayatullah Islamic Boarding School Foundation in Surabaya. School management is managed according to the governance that has been mutually agreed upon within the Hidayatullah Islamic Boarding School. Hidayatullah's structure and mechanism as a social organization (ormas) that is open to the public and has tiered management. The symbol of the Hidayatullah Islamic Boarding School is in accordance with the Basic Organizational Guidelines (PDO) in the form of a star with an octagonal number which symbolizes Hidayatullah's vision of building a universal, rahmatan lil'alamin. Therefore, the basis of the interests of the ummah which is used to realize universal goals, including worldly and hereafter (ukhrawi) has been depicted in the Hidayatullah symbol and also contained in Hidayatullah's Vision. According to Salikin *et al.*, (2019) Islamic boarding schools that try to manage finances institutionally rather than based on family relationship have made significant progress and are able to maintain their sustainability. So far, Islamic boarding schools are considered as educational institutions that are left behind and unable to compete with formal educational institutions in general. This happens because one thing that has been discussed is the education system in Islamic boarding schools which still tends to be classic and the management system of boarding school is still weak. This condition happened due to many boarding school prefer to bring family member as a part of the management which manage the finance problem of the boarding school (Salikin et al., 2019).

In determining the vision, mission and strategy of Islamic civilization, Hidayatullah rests on the letter Al-Qalam verses 1-7. Surat Al Qalam reflects: (1) the ascent of faith/improvement of the quality of faith which describes the hierarchy between God and his creatures (2) the conception of Allah SWT (3) the increase in personal weight and the provision of endless rewards. This boarding school focus is on straightening out the problems of aqidah, Imamah and congregations, enlightening awareness,

cleansing the soul, teaching and education with the ultimate goal of create leadership behavior. Thus, Hidayatullah functions as a place and fortress of protection and defense from a foreign culture that has been raging for so long. This condition was conveyed by Ustadz Abdullah Said, the founder of Hidayatullah, as follows:

“With and through boarding school, the personality of the Indonesian nation, which is the majority of Muslims, is still treated and protected”

The treatment and care of the interests of the people as meant by Ustadz Abdullah Said is the treatment and care of interests that are muamalah/habblu min anas and habblu min Allah as below:

1. The muamalah interests of the worldly people are seen in the formation of school committees. The school committee is a bridge that facilitates the connection of the interests of students / guardians with the school management. Aspirations or inputs as well as proposals from the trustees will be accommodated and included in the work program in the RAPB for approval to the foundation’s board of directors through a plenary meeting. This condition is as stated by the Principal of Yaa Bunayya kindergarten below:

“..... the role of the school committee is to provide support and input in the form of providing drinking water for students, parenting taklim studies, workshops for academic strengthening, self-development, and their education...”

Other inputs from the school committee, such as the committee suggesting themes for parenting that are beneficial for parents in motivating their children and holding workshops for students/students so that they can strengthen their academic fields, self-development and early education.

2. The interests of people who are ukhrawi-oriented can be seen in the curriculum. Judging from the work program presented in budget planning. The curriculum published is the curriculum from Department of National Education and the curriculum from Department of Religious Affairs. Like the *diniyah* curriculum refers to the Department of Religious Affairs curriculum while for cognitive learning refers to the Department of National Education curriculum which is known as an integrated curriculum. The curriculum includes the diniyah program as the basis for building the character of the santri. In terms of diniyah, Yaa Bunayya kindergarten still refers to Department of National Education as stated by the Head of the School below:

“...we don’t refer to the Ministry of Religion; we only refer to Diknas and the local content that is here. It is formulated into an integrated curriculum. The National Education curriculum 13 continues with our local content, (the target of juz 30 is still in progress) and the character curriculum”.

Strengthening diniyah with local content ukhrawi-oriented as a form of universal or holistic education model. An educational model that is not only worldly oriented

but also *ukhrawi*. The form of care and maintenance of the people carried out by the school management which is managed by the Hidayatullah Islamic Boarding School Foundation. Local content that is taught and included in the school curriculum that's funding is sourced from the School's Budget Work Plan (RKA). The types of local content are as stated by the Head of the School as follows:

"Local content is like the Koran, tahfidz, *siroh siroh* prophet. As for this character, we will build 8 characters: (1) Independent, (2) Responsibility (3) Patience (4) Courtesy (5) Clean and tidy (6) Discipline (7) Compassion (8) Honest. This character curriculum has an abstract output". The emblem of the Hidayatullah Islamic Boarding School is in accordance with the Basic Organizational Guidelines (PDO) which consists of an octagonal star which symbolizes Hidayatullah's vision in building a universal Islamic civilization, *rahmatan lila'lamin*.

Based on the explanation above, it is revealed that the character education model is used as a role model to protect and maintain the people with holistic goals consisting of worldly goals and hereafter goals. So the interests of the people or students who are accommodated here are universal/holistic interests. The work program presented in the School RAPB reflects an integrated curriculum between cognitive work programs and early work programs. With these conditions, it is expected to achieve holistic goals (worldly goals and *ukhrawi* goals) through the formation of student character through 8 characters (1) Independent, (2) Responsibility (3) Patience (4) Courtesy (5) Clean and tidy (6) Discipline (7) Compassion (8) Honest.

CONCLUSION

RAPB Hidayatullah Islamic Boarding School is compiled by units with the following stages: (1) preparation and ratification of RAPB, (2) implementation of RAPB, (3) accountability and reporting. Planning (revenues and programs) by compiling RAPB/units and then consolidating all programs for development through plenary meetings, then presenting the program per section and then the supervisor, management and supervisor will sign it. The concept of budget planning with a bottom up method so that it can accommodate the needs of all parties. This condition reflects the existence of a form of budget planning based on the benefit of the people (the interests of users are not the interests of managers). The process of preparing the RAPB carried out by each unit in the Hidayatullah Islamic boarding school environment is based on the interests of the people. According to the Hidayatullah Islamic Boarding School's perspective, people are donors and people who use their services directly.

Determination of programs based on the interests of the people reflects the form of preparation of the RAPB that is right on target. So the determination of the work program presented in the School Budget is based on the interests and benefits of the people. This is because all sources of funds come from the people. The manager (foundation) only allocates and manages it. Thus created conditions "from" the people "for" the benefit of the people.

The interests of the people become the basis for determining unit programs that reflect common interests. This has an impact on the lack of conflicts that arise between the implementing unit and the foundation as the manager. The mechanism for determining the RAPB in each unit based on the interests of the people is carried out based on previous program which is then adjusted to the development of the situation and conditions. The development of situations and conditions accommodate suggestions or input from school committee administrators. This reflects the form of participatory drafting of the RAPB based on the interests of the people. So the interests and benefits of the people become the top priority in budget planning through the preparation of the School Budget. In various situations and conditions, the presentation of work programs must still be based on the interests of the community as a source of funding and users of educational services.

The RAPB compiled by the unit and has been approved by the foundation contains estimates of income and expenditure in one budget period in the future. If there are changes or discrepancies in conditions, coordination will be carried out between the unit and the foundation. The RAPB as a proposed work program may not change without the knowledge of the foundation. This is because the foundation has a big responsibility when it has approved the unit's program based on the interests of the people. Hidayatullah's structure and mechanism as a social organization (ormas) that is open to the public and has tiered management.

Therefore, the basis of the interests of the community which is used to realize universal goals that are holistic in nature, including worldly and hereafter (ukhrawi) goals, has been depicted in the Hidayatullah symbol and contained in Hidayatullah's Vision. This research was only conducted in Yaa Bunayya kindergarten Hidayatullah boarding school in Surabaya. There are approximately 250 Hidayatullah Islamic Boarding Schools spread throughout Indonesia. The organizational conditions of the Hidayatullah Islamic Boarding School which are spread throughout Indonesia are very varied. Therefore, further research is expected to be able to use research sites at Hidayatullah Islamic boarding schools in other cities or islands. This is because geographical location and organizational conditions can affect the concept of budget planning. Subsequent research can use other Islamic boarding schools besides Hidayatullah Islamic Boarding School. This is done with the hope that different results will be obtained from this study, considering that the concept of budget planning for each school organization or Islamic boarding school is also different. Differences in research results will enrich knowledge, especially in the field of budget planning based on the values of local wisdom of the organization.

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