

Planning of Educational Financing on Income Sources in Islamic Boarding Schools

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Abstract

Management in educational institutions is a necessary process to achieve reasonable educational goals. Unfortunately, not all Islamic educational institutions, including Islamic boarding schools, implement good management. The management stage is planning, which is the first step. It examines and considers various policy alternatives. Education financing planning plays an essential role in achieving the specified quality. For this reason, preparing education financing plans requires a source of income that combines many alternatives that can be optimised. What are the stages of good financing planning with more varied sources of income? The study aims to propose educational financing planning for sources of income in Islamic boarding schools. The stages of education financing planning to achieve optimal sources of income in Islamic boarding schools include creating standard operating procedures (SOP) regarding Islamic boarding school financing planning with stakeholder involvement, increasing the knowledge and skills of Islamic boarding school stakeholders in planning education financing; expanding the knowledge and skills of Islamic boarding school stakeholders in planning and funding education; increasing and maintaining the internal role of Islamic boarding schools in communicating and collaborating with stakeholders; increasing collaboration with philanthropic institutions. The study implications with sound education financing planning stages are that various optimal alternative funding sources will be obtained in Islamic boarding schools.

Keywords: Planning, Education Financing, Sources of Income, Islamic Boarding School,

INTRODUCTION

Educational institutions are an essential part of the pillars of development in Indonesia, where the basic foundations of community values and character are formed, resulting in large, diverse communities that create and improve civilisation. Achieving a quality educational institution must go through a sound management process (Fardinal et al., 2022).

Management instruments are one of the processes undertaken as part of an organisation that can achieve its stated goals (Hastuti, 2019). Priority in achieving management goals is the central role to be carried out well.

Planning is one of the management processes that must be passed at the beginning of an organisation or institution (Kristiawan et al., 2017). Without good planning, the management process will fail to achieve its goals (Purba et al., 2023). Planning is essential in management theory as the first instrument to set goals with available resources (Arifudin et al., 2021). Planning is the initial stage by prioritising the role of stakeholders and the considerations and risks that will be faced.

The challenge often faced by educational institutions, especially Islamic educational institutions in the country, is weak education financing planning, which is not yet optimal (Aulia, 2013; Candra, 2019; Muspawi & Lukita, 2023; Purba et al., 2023).

Where are the alternative funding sources? It is very varied, so excellent and gradual planning is needed to get it. Education financing is essential in managing educational resources so that they can be measured and needed in the short, medium, and long term (Nurlaeli, 2020; Anwar, 2022).

Islamic boarding schools are Islamic educational institutions with their characteristics in curriculum, management, leadership, and the culture applied (Syafe'i, 2017). In its development, Islamic boarding schools have become the main goal for people to seek knowledge and improve their character (Hanafie Das & Halik, 2019). For this reason, Islamic boarding schools must be looked after and managed well so that apart from gaining trust, they can achieve better quality. In Islamic boarding school management, education financing planning is essential because all components involved in activities are domiciled in and around the Islamic boarding school (Khambali et al., 2021; Karomah & Nurfuadi, 2022).

Good education financing planning will achieve educational quality, which is directly proportional to the educational costs (Achmad et al., 2016; Nurhamzah et al., 2020). The influence between education financing and quality will create outstanding graduates (Nurhamzah et al., 2020; Syaifudin & Murtafiah, 2022). With previously determined financing planning, budget allocation will be effective and as expected (Margareta & Ismanto, 2017).

In planning education financing, we still face weaknesses, including human resources, sources of funds for achievements, infrastructure and salaries (Aulia, 2013; Candra, 2019; Hastuti, 2019; Purba et al., 2023).

This is because there is no certainty about the source of income and the target number of students. After all, it is one of the determining input instruments, especially in private or non-government educational institutions (Muspawi & Lukita, 2023; Anwar, 2022). For this reason, it is necessary to formulate how educational planning is determined and look for alternative sources of income so that it does not interfere with the performance and activities of educational institutions.

The sources of income that Islamic boarding schools can obtain are comprehensive and varied; apart from being obtained from the government, private sector and individuals, it can also be obtained from Islamic philanthropy, namely zakat, infaq, alms and endowments with principles that do not conflict with existing laws or policies (Fauzi & Gunawan, 2022; Saputra & Fauzi, 2022). However, on the other hand, there is less than optimal utilisation of funding sources from zakat, alms donations and waqf as planning for financing Islamic education, including Islamic boarding schools, so improvements are needed in planning (Muslich, 2017; Wahyuni et al., 2021).

Efforts to prepare education financing plans require a strategy to achieve or obtain income sources which are regulated and permitted by the authorities (Zohrabi & Manteghi, 2011). So, in education, planning strategies are essential to achieve organisational goals. Good educational planning will achieve optimal policies and results (Ismail et al., 2021).

In essence, planning will determine the goals of education financing, including educational operations, so this becomes a process of determining strategies and policies as well as detailed plans, then implementing decisions or performance per the planning cycle. Therefore, the main focus of education financing is planning and finding funding sources.

Problems in planning education financing in Islamic boarding schools regarding sources of income include determining education financing planning without formulating objectives through stakeholders who are decision-makers in Islamic boarding schools (Nurhamzah et al., 2020). There is no formulation adapted to the condition of Islamic boarding school resources with the goals to be achieved in the future (Karomah & Nurfuadi, 2022). Weakness in identifying weaknesses and strengths (Nurlaeli, 2020). There is no identification of weaknesses, strengths, obstacles, or opportunities to measure the internal capabilities of Islamic boarding schools by minimising future risks (Khambali et al., 2021).

Referring to previous research which explains the management of education financing in educational institutions (Aulia, 2013; Purba et al., 2023). Then, examine financing planning strategies in public schools (Margareta & Ismanto, 2017; Wandura & Hadiyanto, 2021). I am researching educational financing planning in integrated Islamic schools (Sopiali, 2018; Nurlaeli, 2020). However, unfortunately, no one has discussed in detail the planning of educational financing in Islamic boarding schools, especially in modern Islamic boarding schools, by looking for alternative sources of funds that can be optimised. This study proposes planning stages for educational financing for sources of income in Islamic boarding schools.

LITERATURE REVIEW

Planning

Planning, or the concept commonly called planning, is an essential function in management. Whether we realise it or not, this planning activity cannot be separated from our daily lives. A strategy will significantly influence whether a task can be completed successfully (Academy, 2019). Therefore, carrying out the work according to the agreed objectives is best because good planning is planned work.

Planning requires stages to identify internal capabilities to achieve in the future by selecting or determining the most effective series of actions to achieve them using either a formal or informal approach (Taufiqurokhman, 2008).

In planning theory, the relationship between theory and planning consists of the following three theories (OpenStax, 2019):

1. Theory in Planning, which later developed into a branch of knowledge in the field of planning, was founded by utilising various paradigms or perspectives from previously existing scientific disciplines, including but not limited to social sciences, economics, mathematics, statistics and anthropology.
2. Theory for Planning is a methodology that develops into a theory through original observations from a particular thinking framework that differentiates it from other ways of thinking.
3. Theory to Planning is an approach that further supports various planning policies, including implementation processes, procedures and the content of the planning itself.

Islam has explained the importance of planning as a management system that can be applied in educational institutions, as in QS. Al-Anfal verse 60, then Islahudin (2022) found financing planning based on the Al-Quran perspective, including seven principles of education financing planning: visionary, missionary, obedience and loyalty, deliberation, trust, commitment and forecast plans. As in the following verse and its meaning (Kemenag, 2015):

وَأَعِدُّوا لَهُمْ مَا اسْتَطَعْتُمْ مِنْ قُوَّةٍ وَمِنْ رِبَاطِ الْخَيْلِ تُرْهَبُونَ بِهِ عَدُوَّ اللَّهِ وَعَدُوَّكُمْ وَعَآخِرِينَ مِنْ دُونِهِمْ لَا تَعْلَمُونَهُمُ اللَّهُ يَعْلَمُهُمْ ۗ وَمَا تُنْفِقُوا مِنْ شَيْءٍ فِي سَبِيلِ اللَّهِ يُوَفَّ إِلَيْكُمْ وَأَنْتُمْ لَا تُظْلَمُونَ

Meaning: And prepare to face them with whatever strength you can, and from horses tethered for battle (with that preparation), you will frighten the enemies of Allah and your enemies and those other than them whom you do not know, while Allah knows. Whatever you spend in the way of Allah will undoubtedly be adequately repaid to you, and you will not be persecuted (harmed).

The definition above contains the meaning of infidels who are trying to destroy you and cancel your religion, including intelligence, skills, physical strength, various weapons and other equipment that helps defeat them, such as various weapons, cannons, rifles, pistols, vehicles, fighter planes, tanks, battleships, trenches, fortifications and knowing war tactics (Rabbany T & Abror, 2019).

In other words, achieving a goal requires excellent and thorough preparation or planning with all resources to get what one wants. Planning is a series of decisions the plan takes as a benchmark for implementing the activities needed to achieve the desired results with the available resources (Rahmadani et al., 2019). Planning procedures describe a systematic series of actions that can be adhered to. In general, the planning process always consists of the following four stages (Groenendijk, 2023):

a. Setting goals or objectives.

The planning process begins with establishing overarching targets, goals, or objectives for the entire workgroup or organisation because using an organisation's resources will be ineffective if no goals are set.

b. Identify the current state.

Managers need to ascertain the current state of the organisation and the resources it has to achieve its goals. Considering that planning is related to temporal aspects that will be achieved in the future, this action must be carried out. Managers now need information primarily related to financial data and statistics. Develop alternative options. More specifically, compiling a list of alternative strategies to achieve established goals. This list of alternatives must be as comprehensive as possible to prevent negligence in achieving targets/objectives.

c. Identify the advantages and disadvantages.

This is necessary, considering we must assess the organisation's ability to achieve goals or targets. Therefore, personnel in the organisation must know internal and external factors that can hinder the organisation's progress or have the potential to cause obstacles so that a series of anticipations for these things can be formulated.

d. Formulate a strategy.

In the closing stages of the planning procedure, various alternative activities to achieve the objectives are developed. Managers are required to have the ability to evaluate and choose from the many available alternatives.

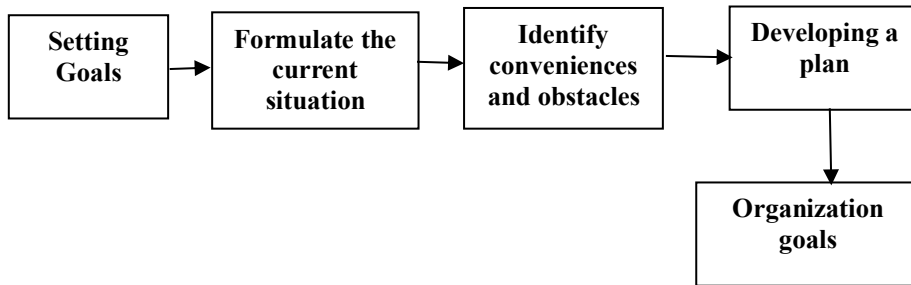


Figure 1. Planning Stage Source: (Groenendijk, 2023)

Thus, planning is the process of an organisation or institution with available resources formulating to achieve the goals by setting goals by applicable standards with the stages of setting goals, identifying current conditions, identifying advantages and disadvantages and developing plans for the future.

Education Financing

Education financing is a complex matter and includes various elements ranging from macro to micro. These elements consist of sources of education financing, budgeting systems and mechanisms, effectiveness and efficiency of implementation, accountability for results measured based on changes in all aspects, especially educational institutions, and issues related to education financing (Sudarmono et al., 2021).

Education funding comes from various sources, including fees collected by the government, regional and central governments, parents or guardians of students, and the wider community (Jihadi et al., 2021). Successful education financing will provide various benefits, including facilitating the implementation of education efficiently, meaning that maximum results can be obtained with a certain amount of funds or a specific goal can be achieved with minimal funds; ensuring the sustainability of educational institutions, which is one of the main reasons for establishing these institutions (especially for private educational institutions and institutions that provide courses) (Hastina et al., 2020).

The macro basis for education financing refers to the Law which is stated as follows: 1) Law no. 20 of 2003 National Education System Article 11

paragraph 2; The government and regional governments are obliged to guarantee the availability of funds to provide education for every citizen aged seven to fifteen years, 2) Law no. 14 of 2005 concerning Teachers and Lecturers Article 13: The Government and Regional Governments are obliged to provide a budget for improving academic qualifications and educator certification for teachers in positions appointed by educational units organised by the government, regional governments and the community, and 3) Minister of Education and Culture of the Republic of Indonesia Regulation Number 19 of the Year 2016 article 4 paragraph 1 concerning the Smart Indonesia Program. The Smart Indonesia Program is intended for children aged 6 (six) to 21 (twenty-one) years, with priorities including a) Students who hold KIP, b) Students from poor/vulnerable families and special considerations, and c) Vocational school students who study group skills in the fields: Agriculture, Fisheries, Animal Husbandry, Forestry and Shipping/Maritime Affairs (Raharjo et al., 2019).

As stated by Afrilianinta et al. (2023), education costs include expenses and income generated for various purposes related to providing education. These goals include funding educational staff salaries, improving the quality of infrastructure and facilities, acquiring textbooks and equipment, supporting extracurricular activities, engaging educational administrators, and overseeing educational operations.

Mulyono (2010) further emphasised that education financing is an essential component of an instrument that plays a vital role in facilitating education. All expenses related to providing education, including monetary, labour, and material costs, are included in this cost definition.

Thus, education financing is integral to supporting the smoothness and success of achieving the goals set to achieve effectiveness and efficiency in managing education financing, which is expected to provide maximum benefits for the recipients.

Sources of Education Income from Philanthropy

Philanthropy in Islam is by the Koran and hadith, namely that good deeds based on faith are alms; as a form of generosity, it is included in the basic ethics of Islamic teachings (Mukhlisin et al., 2019). Philanthropy has a good aim (*al-birr*) to help by looking at the different social and economic conditions

of society, which functions to reduce social disparities between people, which is manifested in sharing.

Philanthropy comes from the Greek, namely *philos* (love) and *Anthropos* (human), which means the conceptualisation of giving, service, and voluntary association to help others in need as an expression of feeling. Love (Latief, 2016). Philanthropy in Islam can be interpreted as providing charity based on promoting social justice and benefits for the general public. This form of philanthropy is extracted from religious doctrine originating from the Koran and Hadith, which is modified through the *ijtihad* mechanism so that the institutions of *zakat*, *infaq*, alms and *waqf* (Hermantoro & Zuraidah, 2023).

The types of Islamic philanthropy are *zakat*, *sunnah alms*, *infaq*, *waqf*, grants, gifts and wills. *Zakat* is obligatory alms for Muslims with the condition of reaching the payment limit. Then, *zakat* is distributed and distributed by prioritising eight groups of *mustahiq* (people who are entitled to receive *zakat*), including eight groups according to the letter *At-Taubah* verse 60 (Kemenag, 2015):

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمَوْلَاةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ اللَّهِ
وَأَبْنِ السَّبِيلِ طَفْرِيضَةً مِّنَ اللَّهِ ۗ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Meaning: "Indeed, *zakat* is only for the needy, poor people, families, converts to Islam, for (freeing) slaves, people who are in debt, for the cause of Allah, and *Ibn Sabil*, as an obligatory provision God; and Allah is All-Knowing, All-Wise."

Infaq comes from the Arabic word *anfaqa*, which means to spend, spend, give or spend assets in the obligations of *zakat*, *sadaqah*, *hadyu*, *jizyah*, grants and *waqf*. *Infaq* gives some of the assets owned to people entitled to receive them, such as the needy, poor, orphans, and relatives (Latief, 2016). *Sadaqah* comes from the Arabic word *sadaqah*, which means right. *Sadaqah* is giving wealth to the poor and needy. *Sadaqah* is a person's gift to another person with the hope of blessing and reward from Allah SWT, without expecting anything in return or compensation. *Waqf* is the provision of *ash tahlisul*, which provides benefits to the general public. *Zakat*, *infaq*, alms, and *waqf* are religious activities that aim to realise social justice for all humanity by increasing concern for underprivileged communities (Arfandi, 2016).

Thus, the source of funding originating from philanthropy is all funds collected through planning, collaboration and sharing benefits using Islamic religious instruments, namely zakat, infaq, alms, endowments and grants for the benefit of the people, both in the short and long term, with the principle of trust.

Islamic Boarding School

Pesantren is a traditional Islamic educational institution that functions as a dormitory where students live and study religious sciences under the guidance of teachers called Kiai. The students live in the Islamic boarding school complex, which is also the residence of the Kiai. In Islamic boarding schools, there are worship facilities, so in terms of Islamic boarding school leadership, the Kiai has almost absolute authority (Ferdinan, 2016).

Islamic boarding schools are the oldest educational institutions that have been part of Indonesian culture for hundreds of years. Islamic boarding schools are educational institutions that can be distinguished as single institutions with their qualities and specialities, allowing them to demonstrate their illustrious capacity to survive several historical episodes and all the controversies they face today.

Islamic boarding schools have played an essential role in the education and enlightenment of society throughout history, and they have created intellectual communities found in various public institutions. During the Walisongo era, Islamic boarding schools played an essential role in the growth of Islam in Indonesia, especially on the island of Java. Almost all the resistance against Dutch colonial power during the Dutch colonial period was initiated by Islamic boarding schools or at least received full support from Islamic boarding schools (Royani, 2018).

Islamic boarding schools as educational institutions have a clear social base. Therefore, the existence of Islamic boarding schools blends with society. Islamic boarding school dormitories are a life of, by and for the community. This vision is the role and function of Islamic boarding schools that align with the conditions of society, nation and state development (Armina, 2020).

Islamic boarding schools have shown increasing competitiveness in the long history of national education. Islamic boarding schools grow amid local communities, which act as institutions that can influence social life, including the economy, through Islamic boarding school cooperatives, agriculture and plantations, and undoubtedly as Islamic religious broadcasting institutions. These institutions also support educational needs (Royani, 2018).

The current situation is that most schools only develop several aspects of education superficially, in particular, the cognitive dimension (which only involves memorisation), skill dimensions (mechanical), value dimensions (which are neglected and not developed in depth), and relationship dimensions (which involve interaction) (Munandar, 2019).

Islamic boarding schools that continue to exist and show superior achievements illustrate the excellence and resilience of Islamic boarding schools in facing various challenges and changing times. This shows that Islamic boarding schools can maintain the traditional values and religious teachings that characterise them while adapting to ever-growing social and technological developments.

Islamic boarding schools' sustainable existence and superiority can also be explained by their ability to produce quality human resources, especially in the religious and social fields. Islamic boarding schools can create a conducive academic, spiritual, and social environment for students to learn and develop holistically (Syafe'i, 2017).

The superiority of Islamic boarding schools can also be seen from their contribution to building a society with culture and noble character. Islamic boarding schools play an essential role in shaping the character and morals of their students so that they become responsible individuals and contribute positively to society (Muhtifah, 2015).

Thus, Islamic boarding schools are Indonesia's oldest Islamic educational institutions, with their uniqueness and the aim of preaching Islam, providing education, and maintaining nationalism and the unity of the Indonesian nation and the Muslim ummah.

DISCUSSION

Table 1. Literature Extract Results

No	Author & Years	PP1 Financing Planning Problems	PP2 Problem-Solving Strategies	PP3 Effectiveness
1	(Nurhamzah et al., 2020).	Determination of education financing planning without formulating objectives through stakeholders and decision-makers in Islamic boarding schools.	Create standard operating procedures (SOP) regarding Islamic boarding school financing planning with stakeholder involvement.	Effective
2	(Karomah & Nurfuadi, 2022)	There is no formulation adapted to the condition of Islamic boarding school resources and the goals to be achieved in the future.	Increase the knowledge and skills of Islamic boarding school stakeholders in planning and financing education.	Effective
3	(Nurlaeli, 2020)	There is no identification of weaknesses, strengths, obstacles, or opportunities to measure the Islamic boarding school's internal capabilities by minimising future risks.	Increase understanding of Islamic boarding schools' internal and external factors that can help with financing planning to achieve goals.	Effective
4	(Khambali et al., 2021)	There is no development of financing planning	Increasing and maintaining the internal role of	Effective

		using the process established by Islamic boarding schools with various alternative funding sources.	Islamic boarding schools in communicating and collaborating with stakeholders	
5	(Azizah & Nafi'ah, 2022)	Less than optimal utilisation of funding sources from zakat, alms inform, and waqf as planning financing for Islamic education, including Islamic boarding schools.	Increase communication and cooperation with national zakat institutions or Islamic philanthropy nationally and internationally to obtain alternative funding sources.	Effective

Based on the analysis obtained from the five literature above, it can be seen that there are several problems in planning education financing in Islamic boarding schools. Based on these problems, there are strategies for planning education financing in Islamic boarding schools and how effective these strategies are.

Problems in planning education financing in Islamic boarding schools are obtained from several kinds of literature, including determining education financing planning without formulation, no formulation adapted to the condition of Islamic boarding school resources, no identification of weaknesses, strengths, obstacles and opportunities, no development of financing planning, lack of optimal utilisation of funding sources from zakat, alms donations and waqf. From identifying problems in planning education financing in Islamic boarding schools, there are five dominant problems from the articles' results.

First, planning in educational institutions, especially modern Islamic boarding schools, generally has a goal-setting mechanism. Unfortunately, we often use copy-paste from previous documents or formulations. For this

reason, Amirudin (2019) expressed the impression that he was not serious about establishing short-, medium- or long-term planning, even though it is known that education financing planning at the school unit level is micro planning. Because most Islamic boarding schools have Islamic boarding school leaders or *kiayi*, planning decisions are left to their authority while subordinates only implement them (Jannah et al., 2021). This phenomenon makes educational financing planning in Islamic boarding schools less suitable. A similar thing was expressed by Nurhamzah et al. (2020) in the planning stage. They did not use the formulation determined by all decision-making stakeholders in Islamic boarding schools.

Second, on the basis that every Islamic educational institution can know the existing and owned resources with targets for increasing them. However, no formulation is determined as an existing resource, either internally or externally (Karomah & Nurfuadi, 2022). Some Islamic boarding schools have networks or affiliations built on alumni or movement similarities. A similar thing was expressed by (2020), who said that not all Islamic boarding schools carry out the planning formulation process according to their conditions or abilities.

Third, in an organisation, planning requires information about weaknesses, strengths, obstacles and opportunities; this is essential information for decision-makers about what will be achieved. It is Nurlaeli's opinion that SWOT measurement is to identify internal and external capabilities in planning education financing so that targets can be achieved with the resources available at the Islamic boarding school. However, not all educational organisations have a SWOT, let alone update it every year) (Norman et al., 2022).

Fourth, the development of educational institutions is needed in the long term for sustainable educational value. However, in planning education financing, you should have a short--, medium-- and long-term strategic plan to determine the direction of the goals and strategies that will be set. For the long-term development of Islamic boarding schools, strategic planning is essential, but what was revealed by Khambali et al. (2021) is that not all Islamic boarding schools have developed financing plans using processes established by Islamic boarding schools with various alternative sources of funding. Even if some Islamic boarding schools use duplication of other

Islamic boarding schools or educational institutions, the conditions are certainly different (Iswahyudi et al., 2023).

Five, Islamic boarding schools in their development cannot be separated from philanthropy, which supports Islamic boarding school programs and needs but is in line with the development of the world of philanthropy. Muslims and those outside Islam have the same right to utilise funds sourced from philanthropy (Hermantoro & Zuraidah, 2023). However, not all Islamic boarding schools try to communicate and collaborate with these institutions. This was revealed by Azizah dan Nafi'ah (2022) that Islamic boarding school institutions are not optimally utilising funding sources from zakat, alms donations and waqf as planning for financing Islamic education.

Referring to the problematic findings above, the researcher analysed the approach used to overcome this problem.

1. Formulation of Financing Planning

Modern Islamic boarding schools, as Islamic educational institutions spread across Indonesia and are experiencing rapid development, are essential to formulating short-, medium---, and long-term education financing plans. This indicates that the organisational mechanism is running well, with standard operating procedures (SOP) regarding Islamic boarding school financing planning with stakeholder involvement (Nurhamzah et al., 2020). The same opinion is supported by Kamila et al. (2019) that with SOPs, all parties involved will comply and carry out their duties and responsibilities. This indicates that modern Islamic boarding schools are characterised by organisational mechanisms prioritising their respective functions.

2. Formulation according to resources

The capabilities of each Islamic boarding school are different. Therefore, it is necessary to know what actual conditions they have so that formulations can be made to improve the skills of existing human resources. The crucial thing to do is to increase the knowledge and skills of Islamic boarding school stakeholders in planning and financing education (Nurlaeli, 2020). The other opinion by Amirudin (2019) supports this connection by collaborating with academics and professionals in training skills in formulating and planning educational

financing in Islamic boarding schools to achieve good efficiency and effectiveness.

3. Identify Weaknesses, Strengths, Obstacles and Opportunities

The importance of Islamic educational institutions such as Islamic boarding schools in the form of legal entities and organisations, the factors of weaknesses, strengths, obstacles and opportunities (SWOT) are very much needed to measure the ability to achieve goals and improve the conditions of Islamic boarding schools. Every individual involved in Islamic boarding schools must understand internal and external factors to help finance planning to achieve goals (Nurlaeli, 2020). To find out the level of importance of SWOT, Syafa'at et al. (2015) suggest that Islamic boarding schools need research as a valid reference to strengthen and improve their future achievements.

4. Development of Financing Planning

In the long term, Islamic boarding schools must have detailed and measurable planning to improve quality in the future. For this reason, it is necessary to improve and maintain the internal role of Islamic boarding schools in communicating and collaborating with stakeholders (Khambali et al., 2021). Development cooperation is essential to create sustainable education. As part of this planning, as stated by Wandra dan Hadiyanto (2021), more and broader cooperation will support the development of long-term financing planning.

5. Utilization of Philanthropy as a Source of Funding

The development of philanthropy in Indonesia and internationally is excellent. This potential is very open for use by Islamic educational institutions, including Islamic boarding schools, by planning educational financing that is accountable and according to needs and can be accounted for very well in terms of public trust. For this reason, Azizah dan Nafi'ah (2022) believes that it is necessary to increase communication and cooperation with national zakat institutions or Islamic philanthropies, both national and international, to obtain alternative sources of funds for planning education financing. The same thing is supported by the OECD (2020), which states that good cooperation between Islamic educational institutions and philanthropic

institutions is a perfect thing as a joint responsibility to support Islamic boarding schools as quality educational institutions in the future.

The effectiveness of the strategies discussed previously aimed at resolving problems in planning education financing in Islamic boarding schools is considered adequate. This indicates that the references used in the SLR meet the feasibility of being used to solve the research problems being developed.

CONCLUSION AND IMPLICATION

The dominant problems in planning education financing in Islamic boarding schools are determining planning without formulation, no formulation according to resources, no identification of weaknesses, strengths, obstacles and opportunities, no development of financing planning, and less than optimal use of philanthropy.

Strategies that can be used to overcome problems in planning education financing in Islamic boarding schools are creating standard operating procedures (SOP) regarding Islamic boarding school financing planning with stakeholder involvement, increasing the knowledge and skills of Islamic boarding school stakeholders in planning and financing education; increasing understanding of Islamic boarding school internal and external factors that can help with financing planning to achieve goals; increasing and maintaining the internal role of Islamic boarding schools in communicating and collaborating with stakeholders; and increasing communication and cooperation with national zakat institutions or Islamic philanthropy both nationally and internationally to obtain alternative funding sources.

The study implications are that the more influential the strategy for implementing the financing planning stages in Islamic boarding schools, the more varied the sources of income obtained by Islamic boarding schools, including philanthropy.

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