



## **ANALYSIS OF FINANCIAL MANAGEMENT IN AN EFFORT TO DEVELOP NURUL ABROR AL-ROBBANIYIN ISLAMIC BOARDING SCHOOL BANYUWANGI**

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### **ABSTRACT**

**Keywords:**

Management, Funding  
Sources, Islamic  
Boarding Schools

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This study aims to understand and describe how the sources of funds and managed in the Modern Islamic Boarding School of Nurul Abror Al-Robbaniyin Banyuwangi. The research method used is a qualitative approach with descriptive analysis methods and data collection techniques through interviews, observation, and documentation. Based on the research on how the sources of funds in the Modern Islamic Boarding School Nurul Abror Al-Robbaniyin, it can be concluded as follows: 1) The sources of funds for Islamic boarding schools can be broadly classified into three sources: The government funds in the form of BOS funds, the student parents in the form of SPP, also ZISWAF, and independent business unit in the form of Toko Yayasan Nurul Abror Al-Robbaniyin. 2) The allocation of funds is according to the regulations applied through RAPBM and recorded for each transaction. 3) The form of accountability for sources of funds is well-managed because it is made in daily, monthly, and annual reports. 4) The solution to overcome the obstacles in managing the lack of funds to run the activity is utilizing first the available sources of funds, which are sufficient because at least fulfilling the minimum needs in achieving the objectives of Islamic boarding school learning activities.

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### **A. INTRODUCTION**

Islamic boarding schools are Islamic educational institutions with their own characteristics derived from the ideology espoused by the kyai or chairman of the Islamic boarding school foundation, then implemented in the process of managing the Islamic boarding school itself including the source of education funds. In Islamic boarding schools, the source of education funds is the same as

the financial resources needed in the implementation and management of education in Islamic boarding schools (Machali & Hidayat, 2016: 344).

Financial Management in development efforts is one of the important factors needed by Islamic boarding schools to achieve the implementation of activities in Islamic boarding schools according to the vision, mission, and goals that have been implemented. Now Islamic boarding schools not only rely on student payments and support funds from the government, but are also able to meet the needs of their institution's management activities at costs obtained from independent funding sources by building their own business units (Sudrajat, 2019

The word management comes from Latin, namely from the origin of the word "manus" which means hand, and "agere" which means to do. These words are combined into the verb "managere" which means to handle. "Managere" is translated into English in the form of the verb to manage, with the noun management and manager for the person who carries out management activities. Finally, management is translated into Indonesian into management or management (Machali & Hidayat, 2016: 344).

Management can essentially be understood as the process of working together two or more people by using the resources of the organization to achieve predetermined goals. Management is defined as the process of planning, organizing, leading, and controlling organizational efforts with all aspects so that organizational goals are achieved effectively and efficiently. With management, the usability and usefulness of management elements can be improved. (Suradji 2019).

Education financing, is an activity related to the acquisition of funds (income) received and how the use of these funds is used to finance all educational programs that have been determined. In the concept of education financing there are at least three related statements in it, namely how money is obtained to finance educational institutions, where it comes from, and what is spent and who spends. So it can be defined that education financing management is all activities related to the arrangement of sources, use, and accountability of education funds in pesantren. Institution. Finance and

financing are one of the resources that directly support the effectiveness and efficiency in education management. (Rusdiana, 2015).

Management is an applied science that can be utilized by Islamic Boarding Schools to solve various problems including in managing their sources of funds. Islamic boarding schools will be able to receive and allocate funds obtained from various sources of funds in a clear direction if managed with professional management, foundation support, and have competent human resources. Therefore, the treasurer of the Islamic boarding school when managing the source of funds should consider several things such as careful and economical according to needs, planned, organized and synchronized with the plan and not out of needs that do not help the teaching and learning process. Related to this, it can be carried out using five orders (orderly programs, orderly budgets, orderly administration, orderly implementation, and orderly control and supervision. (Suradji 2019).

Pesantren have weaknesses in managing finances obtained from several sectors, so pesantren still have difficulty in developing pesantren both instructors, human resources, facilities and infrastructure.

The source of financing funds in this Islamic Boarding School is divided into three parts (government, community, and independent business). The source of government funding is in the form of School Operational Assistance (BOS) which is obtained every 3 months. The source of funds from the community is in the form of SPP (Education Development Contribution) where per month it is Rp. 60,000 In addition to the form of SPP, the source of funds that also comes from the community is ZISWAF (zakat, infak, alms, and waqf) which is managed through the Nurul Abror Al-Robbaniyin Islamic Boarding School Management Meanwhile, the source of funds derived from independent businesses is in the form of a business unit Nurul Abror Al-Robbaniyin Islamic Boarding School Foundation Store. (Suradji 2019).

To find out how the financial management in the pesantren in an effort to develop the Nurul Abror Al-Robbaniyin Islamic Boarding School Banyuwangi, to complement these previous studies by analyzing the process of managing sources of funds carried out by the Islamic boarding school. This is because the management of sources of funds is included in the main problems of financial

management. And more in this research will add exposure on the allocation of sources of funds according to the RAPBM, forms of accountability of sources of funds, and solutions to overcome obstacles in managing funding shortages. (Rusdiana, 2015).

As subjects, the Islamic Boarding School and Nurul Abror Banyuwangi Integrated Education Institution were chosen. A pesantren that can be said to be modern because there is general education with conditions that are worthy of being a research location.

## **B. THEORITICAL FRAMEWORK**

### **1. Development Concept**

Development is a learning system that aims to help the learning process of students, which contains a series of events designed to influence and support the occurrence of an internal learning process or any effort to create conditions deliberately so that learning objectives can be achieved (Gagne and Brings in Warsita, 2003: 266) From several opinions of existing experts, it is concluded that development is an effort made consciously, planned and directed to make or improve, so that it becomes an increasingly useful product to improve and support and improve quality as an effort to create better quality.

"An effort or series of growth and change efforts that are planned and carried out consciously by a nation, state and government, towards modernity in the context of nation building". While Ginanjar Kartasasmita (1994) provides a simpler understanding, namely as "a process of change for the better through planned efforts."

At the beginning of thinking about development, there are often thoughts that identify development with the development of pesantren, development with modernization and industrialization, even development with westernization. All of these ideas are based on aspects of change, where development, development, and modernization and industrialization, as a whole, contain elements of change. However, these four things have quite principled differences, because each has different backgrounds, principles

and essences and different principles of continuity, even though they are all forms that reflect change (Riyadi and Deddy Supriyadi Bratakusumah, 2005).

Development is a process of change that includes all social systems, such as politics, economics, infrastructure, defense, education and technology, diversity, and culture (Alexander 1994). Portes (1976) defines development as economic, social and cultural transformation. Development is a process of change planned to improve various aspects of people's lives. According to Deddy T. Tikson (2005) that national development can also be interpreted as deliberate economic, social and cultural transformation through policies and strategies towards the desired direction. Transformations in the structure of the economy, for example, can be seen through the rapid increase or growth of production in the industrial and service sectors, so that their contribution to national income is even greater.

Conversely, the contribution of the agricultural sector will become smaller and inversely proportional to the growth of industrialization and economic modernization. Social transformation can be seen through the distribution of prosperity through equitable access to socio-economic resources, such as education, health, housing, clean water, recreational facilities, and participation in political decision-making processes. While cultural transformation is often associated, among others, with the rise of the spirit of nationality and nationalism, in addition to changes in values and norms adopted by society, such as changes and spiritualism to materialism / secularism. The shift from high judgment to material mastery, from traditional institutions to modern and rational organizations. Thus, the development process occurs in all aspects of people's lives, economic, social, cultural, political, which takes place at the macro (national) and micro (community/group) levels. The significance of development is progress, growth and diversification.

## 2. Financial Management Concept

Management is part of the science and art of managing operations to utilize human resources and other resources in achieving a certain goal effectively and efficiently. Management also means agility and ability to reap results through actions with others in order to achieve the direction and

targets set (Safriadi, 2018: 121). If it is associated with the source of funds in Islamic boarding schools, then source of funds management is the process of managing sources of funds in order to achieve educational goals in Islamic boarding schools effectively and efficiently. (Rusdiana, 2015).

The source of funds is included in the main issue of financial management. According to Hasbullah in Seran & Indrayani. The main issues in education financial management include 1) sources of funds obtained (financing), 2) allocation of education funds (budgeting), and 3) how to account for the previous two things (accountability). The success of fund source governance will bring various benefits to Islamic boarding schools such as: 1) strengthening the implementation of efficient and effective education, 2) strengthening the achievement of the continuity of the existence of Islamic boarding schools with the aim of establishing them, 3) counteracting errors, irregularities, leakage of the use of funds from the initial program. (Safriadi, 2018: 121).

#### a. Financing

Financing is an absorption of words to describe where the Source of Funds is obtained. Basically, the sources of funds for Islamic boarding schools are generally sourced from 1) the central government (State Budget), regional (APBD), and a combination of both that are general or special, 2) Parents of students (Education Development Donations (SPP), 3) Communities, which are binding or not (jariyah charity in the form of donations from parents of new students, mall zakat, parents' gratitude money, charity Friday) (Safriadi, 2018: 121).

Islamic boarding school leaders who have an entrepreneurial spirit will allow to create independent business units that can be used as alternative sources of funds for their Islamic boarding schools such as: 1) businesses that rely on kyai as the center determining the sustainability of the pesantren; 2) business and business of pesantren in assisting operational costs of pesantren; 3) business for students by equipping the skills and capacity of entrepreneurial students, 4) economic business by involving alumni whose profits can be used to develop pesantren. Other efforts that can be made by pesantren in funding are 1) fighting for the

allocation of government funding for education to be enlarged, 2) building parental discipline to orderly pay tuition fees and other funding permitted by the government, 3) inviting the business world to be willing as donors or facilitators of student practice, 4) building cooperation that is not mutually binding with alumni. (Safriadi, 2018: 121).

b. Budgeting

Budgeting is about how to allocate or use education funds. Financing planning will be a reference for allocating sources of funds for Islamic boarding schools. The financing plan related to the annual work program of the Islamic boarding school is compiled in the Madrasah Budget and Revenue Plan (RAPBM) by all parties in the pesantren. The contents of the RAPBM: 1) inventory of the work plan for the next year, 2) decide on the type of work and priority activities, 3) each element of activities in terms of volume, unit price, and funding needs, 4) pour activities into the standard book format of the RAPBM, and 5) oversee the proposed budget by collecting valid supporting data as reference material. Furthermore, the allocation of Islamic boarding school financing funds in general can be divided into: 1) operational expenditures (revenue expenditure) such as teaching activity costs, and teacher wages, depreciation of fixed assets, electricity and telephone duties, 2) capital expenditures allocated to finance fixed asset capital goods (land expansion expenditures, local additions, and educational instrument expenditures. (Sudrajat, 2019: 171).

As for the type, education financing is divided into: 1) Routine funds, used to finance activities such as salaries, education, community service, research, and so on; 2) Development funds, to finance physical construction in various units; 3) Community assistance funds or SPP, to finance things that are not yet in the routine fund and development fund; 4) The institution's own business funds that are used to finance items that have not been financed by routine funds and development funds. Because, not all allocation of Islamic Boarding School funds can be considered as education financing because education costs have their own characteristics, namely: 1) Financial allocation is inevitable, 2)

Financial allocation can be expected in advance, 3) Financial allocation is quantitatively calculated, and 4) Financial allocation is inherent in quality or results. (Suradji, 2018: 144).

### **C. METHOD**

Based on the explanation above, the objectives that havenot been achieved in this study are: 1) To describe how the source of funds owned by Pondok Pesantren Nurul Abror Al-Robbaniyin (Financing), 2) To describe how to allocate results from the source of funds of Pondok Pesa ntren Nurul Abror Al-Robbaniyin (Budgeting), 3) To describe the responsibility of the source of funds that have been used (Accountablity), and 4) To describe the obstacles and solutions Source of Fund Management at Pondok Pesantren Nurul Abror Al-Robbaniyin.

This study uses a qualitative approach with a descriptive method of analysis which refers to an explanation of the managementof existing sources of funds in Pondok Pesantren through data collection by means of interviews, observations and documentation studies. Data analysis steps by 1) reducing data on important things according to research objectives, 2) presenting data into narrative texts or sentences, so that they can be understood by the reader; 3) making conclusions on the objectives contained in this research.

### **D. FINDINGS AND DISCUSSION**

#### **1. Findings**

##### **a. Financial Management In An Effort To Develop At Nurul Abror Al-Robbaniyin Islamic Boarding School**

Nurul Abror Al-Robbaniyin Islamic Boarding School has the following Source of Funds: First, Source of Funds from the Government in the form of BOS funds given to foundations. In the Budget and Operational Plan of Nurul Abror Al-Robbaniyin Islamic Boarding School. In 2022, it is stated that the planned budget is Rp. 622,500,000 with details disbursed in two stages, each of which is Rp. 311,250,000. The first phase of BOS funds was received in March 2022 based on Receipts/Receipts. BOS Fund



Number 0276/MA-PMAI/10.3/1/2022. As for the receipt of funds for the second phase, it is expected to be received between June-August 2022.

Second, Education Development Contributions (SPP) from the community in the form of money collected from each student amounting to Rp. 60,000 for routine tuition fees that must be paid every month. Nurul Abror Al-Robbaniyin Islamic Boarding School also offers the community to distribute zakat, infak, alms and waqf (ZISWAF) to finance Islamic boarding school education. This fundraising activity was carried out 1 year 2 times starting from the beginning to the end of the month of Ramadan where the amount of donations was handed over to the community. The management of ZISWAF funds is carried out by the Management of the Nurul Abror Al-Robbaniyin Islamic boarding school. Although, it is not fixed or incidental, but this fund is useful to meet the unmet needs of Islamic boarding schools from the BOS Fund.

Third, the contribution of independent business units owned by Islamic boarding schools in the form of Nurul Abror Al-Robbaniyin Islamic Boarding School Foundation Stores. At the beginning of the establishment of the Nurul Abror al-Robbaniyin Foundation Store was only engaged in Savings and Loans, but over time new business units have emerged in the Foundation Store such as: NAA Meatball Sales, Rice canteen Unit, the manager of each unit consists of 1 head in charge and 2 daily employees recruited. For the head of the person in charge is taken from the permanent teacher at the Nurul Abror Al-Robbaniyin Islamic Boarding School selected by the foundation,

For its employees recruited from the Management of Nurul Abror Al-Robbaniyin Islamic Boarding School and also from outside communities who came to apply. The employee is contracted for one year. The management and responsibility of each business unit in Toko Yayasan is purely under the foundation. The benefits of each business unit in Toko Yayasan are contributing to the running of Islamic boarding school activities and for the development of employee welfare. Every year Toko Yayasan can achieve a profit (net profit) of Rp. 40,000,000.

b. Allocation of Funds at Pondok Pesantren Nurul Abror Al-Robbaniyin

Before the allocation of funds, the process of preparing the RAPBM (Madrasah Budget Plan) was first carried out which was formulated by the head of the madrasah, the treasurer of the cottage, and the financial staff. Based on the results of an interview with Ustadzah Inayati Indah Diana Hanafia as treasurer of Pondok Pesantren Nurul Abror Al-Robbaniyin.

Explained that: "The process of preparing the RAPBM goes through several stages as follows: a) Inventory the plans to be implemented and to be achieved in the next year based on national education standards (SNP), b) Prepare plans based on the priority scale of implementation, c) Determine work programs and program details, d) Determine the need for the implementation of program details, e) Calculate the amount of funds needed for each activity, and f) Determine the source of funds to finance the plan." The process of preparing the RAPBM that has been described is in line with the theory of preparing the RAPBM presented by Asep Rahman Sudrajat in his journal entitled "Management of Education Financing for Madrasah Tsanawiah One Stop: Research at MTs SA Syifaurrahman Tasikmalaya" whose stages consist of: a) inventory of programs/activities for one year to the stage; b) determine the type work and priorities in the preparation of programs and activities; c) each component of the activity is calculated in volume, unit price and its funding needs; d) pour working papers and sources of funds into the format of the RAPBM book; and e) maintain the proposed budget by collecting DAT. A supporter is accurate as a reference.

Furthermore, the process of preparing target revenue, income, and financial use is carried out by compiling activity and spending plans, then grouping each budget item which will later be adjusted which one goes to the budget that comes from the student contribution, which one comes in to the BOS budget, and which one is included in the budget that can be financed by business units owned by Islamic boarding schools. Ustadzah Inayati Indah Diana Hanafia added that there are two things that must be considered in the preparation of the RAPBM, namely: "First, there must be fulfillment of the costs needed to carry out activities

every year. Second, this RAPBM is also required to cover all budgets for routine activities of Islamic boarding schools and other important costs so that they can be implemented in one year."

The main source of funds for Pondok Pesantren Nurul Abror Al-Robbaniyin comes from the BOS Fund, SPP, while the additional funds come from the Foundation Store and ZISWAF. The allocation of funds from BOS is ensured to meet the needs of learning activities in pondok pesantren in accordance with SNP, such as student programs, improvement of facilities and infrastructure, exams, class increase activities, including operational expenses. Briefly, here are the details of the allocation of BOS funds in Nurul Abror Al-Robbaniyin Islamic Boarding School to meet the needs needed in achieving SNP:

No	Description	Phase	
		I	II
1	Achievement of Content Standards	-	IDR 13,690,000
2	Achievement of Process Standards	IDR 19,915,500	IDR 51,970,500
3	Attainment of Educational Assessment Standards	IDR 20,541,000	IDR 4,980,000
4	Achievement of Competency Standards Graduation	-	IDR 12,448,000
5	Achievement of Educator and Education Personnel Standards	IDR 3,112,000	IDR 3,112,000
6	Achievement of Management Standards	IDR 93. 375.000	IDR 93,375,000
7	Achievement of Financing Standardss	IDR 12,450,000	IDR 12,450,000
8	Achievement of Facilities and Infrastructure Standards	IDR 122,939,500	IDR 51,354,000
<b>Sum</b>		311.250.000	IDR 311,250,000

Table 1. Allocation of funds for the achievement of national standards of education for Nurul Abror Al-Robbaniyin Islamic boarding school 2022

The allocation of SPP and Alokafunds from the Nurul Abror Al-Robbaniyin Foundation Store is the entire profit that is paid to the Islamic Boarding School Foundation and used for the daily needs of the students in the country. Pesantren. And also intended for teacher studies. Education operational costs, both per semester and per year, are used for Pesantren facilities and infrastructure.

Finally, the allocation of ZISWAF funds is intended to meet the needs of the cottage. Islamic boarding schools that are not fulfilled from funding sources related to facilities and infrastructure. The allocation policy was taken considering that the status of ZISWAF funding sources and Nurul Abror Al-Robbaniyin Foundation Stores is not a priority source of funds and only as an addition. The type of allocation of funding sources in Pondok Pesantren Nurul Abror Al-Robbaniyin based on its nature is divided into two, namely regular budgets and non-routine budgets. Unlike the regular budget where the allocation of sources of funds is carried out regularly and planned, the non-routine budget is the allocation of sources of funds carried out for certain times only, such as the committee of the Mawlid Nabi Event, Milad Pesantren, I'lan Divisions, Book Graduations, or extracurricular events that are incidental in nature. For irregular budgets, it must first get approval from the head of the section to the foundation's money before the budget can be disbursed and used. Another type of budget that needs to get approval before the budget can be disbursed is the *pega wai* honorarium because although honorarium is a type of routine budget, the amount does not always settle. In order to allocate all sources of funds in accordance with applicable regulations, recording and bookkeeping of the set of transactions that occur both income and expenditure, then adjusted to the RAPBM. This strategy is applied to facilitate the next activity, namely the accountability of Islamic boarding school funding sources.

c. Accountability of Source of Funds at Nurul Abror Al-Robbaniyin Islamic Boarding School

Accountability for the implementation and management of the Islamic boarding school finances is managed by the treasurer of the boarding school and its financial staff. Every transaction of activities carried out by the Islamic boarding school is supervised by the chairman of the foundation, Ustad Muiz.

Ustdzah Inayati Indah Diana Hanafia as treasurer and financial management of Pondok Pesantren Nurul Abror Al-Robbaniyin. convey

the form of supervision related to the finances of Islamic boarding schools as follows:

"One of the forms of supervised activities is when there is an activity, such as cottage activities, and so on. Thus, direct supervision is carried out by the Islamic boarding school to ensure that starting from budgeting, implementation, and reporting is in accordance with the plan or not. As for sources of funds originating from the government such as the BOS Fund, there will be additional supervision from outside parties, both at the aten, provincial, and central levels."

The form of accountability for the source of funds at the Nurul Abror Al-Robbaniyin Islamic Boarding School is made in the form of daily, monthly, and annual reports. All transactions of receipt or expenditure of funds are recorded in the daily financial transaction book. This daily financial transaction book will be checked every day by the Chairman of the Foundation before later being recorded either in the form of daily, monthly, or yearly. Hasil from this bookkeeping will later be used as material for reports at board meetings and also in making reports on the use of BOS funds to the government.

Those who carry out data collection, reporting, and budget bookkeeping are the treasurer, financial staff, and administrative staff at the Nurul Abror Al-Robbaniyin Islamic Boarding School. Daily financial reporting is carried out every month, then the annual report is reported once a year by the head of the Islamic boarding school finance department to the Foundation. The annual report is submitted in the new school year to coincide with the foundation meeting to be matched with the RAPBM. The profits earned by Toko Yayasan are also included in the annual report to the foundation.

Ustazdah Inayati Indah Diana Hanafia mentioned that things that must be attached to every activity report, namely:

"In every financial accountability report, a submission proposal must be attached including the RAB (Cost Budget Plan), financial statements in the form of recording or bookkeeping of income and expenditure, completed by proof of expenditure in the form of receipts,

notes, invoices, and so on. Then, added with evidence of activities in the form of documentation or photos of activities."

Based on the information mentioned, it shows that the financial accountability report at Nurul Abror Al-Robbaniyin Islamic Boarding School is in accordance with the elements of the accountability report described by H. A Rusdiana in his book entitled " Education Management" as follows: a) Every activity must be made a report on the results of the implementation of its activities; b) All financial data archives, both in the form of financial statements and supporting documents, are stored, and neatly arranged in the order of number and date of occurrence, and stored in a safe place and easy to find at all times; c) The form of a report in the form of a report on the realization of the receipt and use of funds from the person in charge / fund manager at the Islamic boarding school level must be submitted to the education office; and d) The financial accountability report is submitted quarterly, semesterly, and annually (Rusdiana, 2015: 235). However, there is a slight difference when compared to theory with practice where financial accountability reports according to H. A Rusdiana are submitted quarterly, semester, and annually. Meanwhile, based on practice at Nurul Abror Al-Robbaniyin Islamic Boarding School, financial accountability reports are submitted daily, monthly, and annually.

d. Obstacles and Solutions in Source of Fund Management Activities at the Nurul Abror Al-Robbaniyin Islamic Boarding School

So far, according to the assessment results of the treasurer and financial staff, the management of funding sources at Pondok Pesantren Nurul Abror Al-Robbaniyin in accordance with what has been planned by the pesantren where this can be realized thanks to the way budget supervision is implemented efficiently. Even so, sometimes the process of allocating sources of funds experiences obstacles if the budget for an activity is constrained or the budget is not yet available.

Examples of several events that have caused the unavailability of budgets from various types of funding sources at the Nurul Abror Al-Robbaniyin Islamic Boarding School are as follows:

- 1) The hampered source of funds from the government due to the disbursement of BOS funds at the beginning of the year which tends not to be on schedule .
- 2) The hampered source of funds from the community is because there are still parents who are in arrears with tuition payments.
- 3) The hampered Source of Funds from the Foundation Shop is caused if there are members of the Foundation Shop in the savings and loan unit who leave the remaining installment arrears. The source of funds from the Foundation Shop is also hampered if there are Foundation Shop units that do not earn.

Based on the interview with Ustazah Inayati Indah Diana hanafia, the solution to overcome the obstruction of funding sources in general is: "To overcome sources of funds that are not yet available usually by using budgets from other sources of funds or posts. This method was chosen because although sometimes the budget from one source of funds is not always disbursed smoothly, never all sources of funds experience obstacles. So, for example, the budget from BOS is late to be disbursed, so it can be used in advance the budget from SPP or income from the Foundation Store."

Usually, the pesantren provides bags until every semester for parents of students to make tuition payments. If it has exceeded the payment limit, the pesantren will collect tuition fees in a continuous way to the students concerned to overcome the obstruction of flow and from SPP. However, depending on the economic condition of the student's parents, the pesantren provides a number of policies, such as for example the student's parents may pay late payment of tuition fees until the guardian of the student is able.

Until now, Nurul Abror Al-Robbaniyin Islamic Boarding School has not provided full scholarships for students who attend Islamic boarding schools. Even so, Pondok Pesa ntren Nurul Abror Al-Robbaniyin provides

free tuition discounts for students, for underprivileged students from parents due to economic limitations.

Meanwhile, to overcome the hampered source of funds from the Nurul Abror Al-Robbaniyin Foundation Store, to meet the remaining income from the members of the foundation store that left it can sometimes be met by the remaining deposits in the Foundation Store. As for business units that do not earn, the solution is to add or replace old variants of goods with new ones using funds from other business units with greater profits.

Based on the data obtained by researchers using the method of interviews, observations, and documentation studies, the implementation of fund source management in Pondok Pesantren Nurul Abror Al-Robbaniyin can be said n successful because even if there are certain types of funding sources that experience hambatan, but at least by utilizing the source of funds owned, at least Pondok Pesantren Nurul Abror Al-Robbaniyin can meet the minimum needs in achieving the objectives of cottage learning activities pesantren temporarily. Furthermore, by recording and bookkeeping every transaction that occurs, both income and expenditure adjusted to the RAPBM, it can be guaranteed the allocation of all sources of funds in accordance with the provisions that are practiced, thus preventing unwanted things in management source of funds.

The benefits obtained from the management of funds at the Nurul Abror Al-Robbaniyin Islamic Boarding School show success in line with the theory of success and management of funding sources presented by Arwildayanto, et al., in his book entitled "Financial Management and Government Education (Volume 1)" includes: a) enabling the implementation of education to be carried out efficiently, meaning that with certain funds maximum results are obtained or with minimum funds to achieve a certain goal; b) enable the survival of the Islamic boarding school as one of its established objectives; and c) can prevent errors, leaks, or deviations in the use of funds from the original plan.



## **E. CONCLUSION**

In general, the management of funding sources at the Nurul Abror Al-Robbaniyin Islamic Boarding School has been carried out in accordance with existing theory, so as to achieve the implementation of activities in the Islamic boarding school according to the vision, mission, and goals that have been implemented effectively and efficiently.

Based on the results of research on the management of funding sources at Nurul Abror Al-Robbaniyin Islamic Boarding School, the following conclusions can be drawn: 1) Sources of funds Islamic boarding schools can be broadly grouped into three sources, namely: Government in the form of BOS funds, parents of students in the form of SPP and ZISWAF, and independent business units in the form of foundation shops. 2) Allocation of sources of funds in accordance with applicable regulations by making a RAPBM and recording for each transaction. 3) The form of accountability for the source of funds is classified as good because it is made in the form of daily, monthly, and annual reports. 4) Solutions to overcome obstacles in managing the lack of funds to carry out activities by first utilizing the available funding sources are sufficient because at least they meet the minimum needs in achieving the objectives of Nurul Abror Al-Robbaniyin Islamic boarding school learning activities.

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