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## Developing a Performance-Based Budgeting Model to Strengthen Governance in Islamic Boarding Schools

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### ABSTRACT

This study aims to develop a comprehensive and context-sensitive budgeting model for Islamic boarding schools, which are characterized by complex educational, religious, and socio-cultural activities extending beyond formal classroom instruction. Recognizing the limitations of conventional budgeting approaches, this research adopts a qualitative methodology using a multiple-case study design. Data were collected through in-depth interviews with leaders and managerial staff of selected Islamic boarding schools in Indonesia to explore budgeting practices, decision-making processes, and stakeholder involvement. The findings reveal that effective budgeting in Islamic boarding schools requires the integration of performance-based budgeting principles, transparency, and active participation of key stakeholders. Performance indicators aligned with institutional goals were found to enhance accountability and managerial effectiveness, while stakeholder engagement strengthened governance structures and institutional commitment. This study concludes that an integrated performance-based and participatory budgeting model offers a more effective and governance-oriented framework for improving institutional performance and financial accountability in Islamic boarding schools. The proposed model provides practical implications for policymakers and educational managers seeking to strengthen financial management in faith-based educational institutions.

**Keywords:** *Educational Budgeting Management, Performance-Based Budgeting, Islamic Boarding Schools, Participatory Governance*

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### ABSTRAK

Penelitian ini bertujuan untuk mengembangkan model penganggaran yang komprehensif dan peka terhadap konteks pesantren, yang memiliki karakteristik aktivitas pendidikan, keagamaan, dan sosial-budaya yang kompleks serta melampaui pembelajaran formal di kelas. Dengan menyadari

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keterbatasan pendekatan penganggaran konvensional, penelitian ini menggunakan metode kualitatif dengan desain studi kasus multipel. Pengumpulan data dilakukan melalui wawancara mendalam dengan pimpinan dan staf manajerial pada sejumlah pesantren terpilih di Indonesia untuk menggali praktik penganggaran, proses pengambilan keputusan, serta keterlibatan para pemangku kepentingan. Hasil penelitian menunjukkan bahwa penganggaran yang efektif di pesantren menuntut integrasi prinsip penganggaran berbasis kinerja, transparansi, serta partisipasi aktif pemangku kepentingan utama. Indikator kinerja yang selaras dengan tujuan institusi terbukti mampu meningkatkan akuntabilitas dan efektivitas manajerial, sementara keterlibatan pemangku kepentingan memperkuat struktur tata kelola dan komitmen kelembagaan. Penelitian ini menyimpulkan bahwa model penganggaran terpadu berbasis kinerja dan partisipatif menawarkan kerangka kerja yang lebih efektif dan berorientasi pada tata kelola dalam meningkatkan kinerja institusi serta akuntabilitas keuangan pesantren. Model yang diusulkan juga memberikan implikasi praktis bagi pembuat kebijakan dan pengelola pendidikan dalam upaya memperkuat manajemen keuangan pada lembaga pendidikan berbasis keagamaan.

**Kata Kunci:** *Manajemen Penganggaran Pendidikan, Penganggaran Berbasis Kinerja, Lembaga Pendidikan Pesantren, Tata Kelola Partisipatif*

## INTRODUCTION

Effective and efficient financial management is a critical determinant of sustainability and institutional performance in educational organizations. In the academic context, financial management, often referred to as education financing management, encompasses a series of interrelated activities, including planning, resource allocation, bookkeeping, expenditure, supervision, and reporting. Collectively, these activities support the delivery of quality educational services while ensuring institutional accountability and operational effectiveness (Thomson, 2000; Mestry, 2020).

Among these activities, financial planning occupies a central and strategic role, as it translates institutional goals into operational priorities through budgeting. Education budgeting is not merely a technical financial exercise; rather, it functions as a managerial instrument that directly influences educational quality, student learning outcomes, and overall school performance (Jackson, 2018; Hagelskamp et al., 2020; Maisaroh et al., 2019). A well-designed budget enables educational institutions to align programs with available resources, anticipate future needs, and fulfill organizational responsibilities systematically and measurably.

In practice, school budgeting is closely tied to institutional work plans that outline programs and activities designed to achieve educational objectives. The school activity plan serves as a strategic roadmap, while the budget

operationalizes this plan by allocating financial resources to priority programs (DeAngelis & Barnard, 2021; Hadi et al., 2022). Moreover, structured budgeting facilitates external monitoring and evaluation, particularly by government authorities. This is reflected in Indonesia's Government Regulation No. 17 of 2010 on the Management and Implementation of Education, which emphasizes that educational policies and programs must be explicitly articulated in annual work plans and income-expenditure budgets, thereby underscoring the role of budgeting in educational governance.

Within this broader educational landscape, Islamic boarding schools (*pesantren*) represent a distinctive and complex institutional setting. Historically, Islamic boarding schools have played a foundational role in the development of Islamic education in Indonesia, functioning as centers for religious learning and the formation of Islamic scholars and preachers. Over time, many *pesantren* have integrated the national curriculum into their educational systems, providing formal education equivalent to junior and senior secondary levels (*Tsanawiyah* and *Aliyah*) alongside traditional religious instruction. This integration reflects an effort to deliver holistic education that balances religious and general knowledge.

A defining characteristic of Islamic boarding schools is their dormitory-based education system, in which students (*santri*) reside on campus throughout the learning period. While this system supports intensive character building and religious formation, it also introduces substantial financial complexity. Beyond classroom instruction, Islamic boarding schools must finance a wide range of extracurricular and residential activities, including scouting, arts, sports, speech practice, and daily living needs (Munir, 2024; Ramdanyah et al., 2022). Consequently, budgeting in Islamic boarding schools is inherently more intricate than in non-boarding educational institutions.

Despite this complexity, existing studies on Islamic boarding school finance have largely concentrated on expenditure patterns, bookkeeping practices, and sources of educational funding. Prior research has examined financial administration (Prasetyo, 2020), strategies for mobilizing resources such as *waqf* and *waqf sukuk* (Syamsuri et al., 2021), as well as institutional business development initiatives, including micro *waqf* banks (Fatira & Nasution, 2019). While these studies offer valuable insights, they tend to emphasize operational financing aspects rather than the development of systematic and performance-oriented budgeting models.

This condition reveals a clear research gap: the limited attention given to budgeting as a strategic, performance-based management instrument in Islamic boarding schools. Weak budgeting practices have been associated with limited

financial accountability, inefficient resource allocation, and suboptimal governance in educational institutions (Badrudin et al., 2021; Buanaputra et al., 2022). Therefore, there is a pressing need to develop a budgeting model that not only accommodates the unique characteristics of Islamic boarding schools but also promotes transparency, accountability, and effective governance.

Responding to this gap, the present study aims to develop a performance-based budgeting model for Islamic boarding schools as a means of strengthening financial governance. By integrating performance orientation into budgeting practices, this study seeks to contribute both theoretically and practically to the improvement of financial management and governance in Islamic boarding school education.

## **METHOD**

This study examines the implementation of a performance-based budgeting model in Islamic boarding school educational institutions. To gain an in-depth understanding of budgeting practices within this specific context, a qualitative research approach was employed using a multiple-case study design (Yin, 2009). The use of multiple cases enables cross-case comparison and enhances analytical rigor by identifying recurring patterns and shared themes across different institutional settings. Consistent with qualitative research principles, this study emphasizes contextual understanding rather than hypothesis testing or statistical generalization (Denzin et al., 2018).

Elements of grounded theory analysis were incorporated to support the systematic identification of categories emerging from the data (Space, 2013). Each Islamic boarding school was treated as a distinct case, shaped by its organizational structure, leadership dynamics, and financial management practices.

Participants included Islamic boarding school leaders, school principals, and representatives from finance departments at three Islamic boarding schools in Deli Serdang Regency. In qualitative research, sample size is determined by data richness and analytical depth rather than numerical representativeness (Patton, 2014). Accordingly, a relatively small sample was considered appropriate, as data quality is prioritized over quantity (Miles et al., 2014; Tracy, 2019).

Data were collected through semi-structured interviews using open-ended questions, allowing participants to articulate their experiences and perspectives in depth while enabling systematic comparison across cases. All interviews were audio-recorded with participants' consent and transcribed verbatim. The

interview guide focused on key issues related to budgeting processes, performance measurement, and financial governance in Islamic boarding schools.

To ensure credibility and trustworthiness, the interview instrument was reviewed by three experts and piloted with participants from a different Islamic boarding school to confirm clarity and relevance. Ethical considerations were strictly observed, with all participants providing written informed consent and being informed of their rights and confidentiality protections. Interview transcripts were subsequently verified by the respective school principals before analysis.

The guiding interview questions addressed: (1) existing budgeting processes in Islamic boarding schools, (2) the extent to which budgeting supports financial governance, (3) the use of budgeting as a tool for performance measurement, and (4) strategies for aligning budgeting practices with staff performance evaluation.

Data analysis followed an iterative process involving repeated reading, coding, categorization, and interpretation (Mills & Gay, 2019). Through systematic thematic analysis, relationships among categories were identified, leading to the formulation of a performance-based budgeting model that supports institutional performance and financial governance in Islamic boarding schools (Creswell, 2014).

## **RESULTS AND DISCUSSION**

### **1. Results**

This study aims to develop a performance-based budgeting model that supports financial governance in Islamic boarding schools. Accordingly, the findings are organized into two main sections: (1) existing budgeting practices in Islamic boarding schools, and (2) the formulation of a performance-based budgeting model to strengthen financial governance. The findings are derived from in-depth interviews with participants coded as follows: P1–P3 (Islamic boarding school leaders), P4–P6 (school principals), and P7–P9 (finance department staff).

#### **Existing Budgeting Practices in Islamic Boarding Schools**

Budget preparation in Islamic boarding schools is conducted collaboratively and is largely based on activities implemented in the previous fiscal period. At the end of each period, school leaders, principals, and finance staff convene to review past activities and determine whether these activities

should be continued, modified, or discontinued in the subsequent period. Budget allocations are primarily adjusted incrementally based on previous expenditures.

Participants emphasized that budgeting begins with an evaluation of the prior year's budget, focusing on the extent to which planned activities were implemented and whether allocated funds were absorbed as planned. Evaluation mainly assesses the alignment between planned and actual expenditures, as well as identifying inefficiencies or unnecessary spending. This evaluation serves as the primary reference for preparing the subsequent budget.

Following this evaluation, the school principal formulates a proposed activity plan for the upcoming period, often by replicating prior activities with minor financial adjustments. Teachers may be consulted to suggest additional activities; however, funding estimates generally rely on historical expenditure data. The proposed activities and budgets are then reviewed by school leadership and the finance department to ensure financial feasibility before final approval.

During implementation, funds are disbursed upon request by the principal or designated teachers responsible for specific activities. The disbursement process is generally efficient and does not significantly delay program execution. Accountability is maintained through mandatory financial documentation and the submission of supporting evidence for all expenditures.

After activities are completed, responsible parties submit activity and financial reports to the finance department. These reports are compiled into a consolidated summary and presented to school leadership for evaluation. The results of this recapitulation are subsequently used as references for budgeting in the following period.

Overall, participants acknowledged that budgeting plays a central role in financial planning, transparency, and accountability. However, the budgeting model currently applied reflects the core characteristics of traditional budgeting, including an emphasis on input allocation, incremental adjustment, and financial supervision rather than performance outcomes. Budget performance is assessed primarily based on fund absorption and activity completion, rather than outputs or institutional impact.

The analysis identified several weaknesses in this traditional budgeting approach, including weak alignment between annual budgets and long-term institutional vision, limited evaluation of expenditure effectiveness, input-oriented performance assessment, and minimal emphasis on outcome-based reporting. Consequently, while the budget supports basic administrative accountability, it does not sufficiently strengthen comprehensive financial governance.

Based on cross-case analysis, budgeting practices across the three Islamic boarding schools follow a similar cyclical pattern consisting of four main stages, as summarized in the table below.

Table 1. Traditional Budgeting Model in Islamic Boarding Schools

Stage	Budgeting Process	Main Stakeholders Involved	Key Characteristics
First	Evaluation of the previous year's budget	School leaders, finance unit	Evaluation focuses on budget absorption and completion of planned activities
Second	Formulation of activities and allocation of funds	School leaders, principals	Budget priorities are determined based on routine programs and available funds
Third	Implementation of activities	Principals, teachers, staff	Implementation emphasizes compliance with approved budget plans
Fourth	Activity reporting	Finance unit, school leaders	Accountability centers on financial reports rather than performance outcomes

As shown in the table above, evaluation primarily assesses whether allocated funds have been spent according to plan, with limited attention to educational impact or institutional performance. Budget formulation remains incremental and routine-oriented, while reporting focuses on financial accountability rather than measurable outputs. This model reflects an administrative orientation, where budgeting functions mainly as a financial control mechanism rather than a performance management tool.

### **Performance-Based Budgeting Model Involving Stakeholders**

Findings indicate that the existing budgeting system has not been utilized as a mechanism for measuring institutional performance or goal attainment. Budget evaluation focuses on activity completion and expenditure efficiency rather than outputs, outcomes, or broader institutional results. Participants, therefore, expressed a strong need for a performance-based budgeting model that links funding allocation to measurable performance indicators.

According to participants, performance-based budgeting enables school leaders to assess programs based on outputs achieved relative to resources expended. This approach allows budgeting to function not only as a financial

planning instrument but also as a tool for performance evaluation, managerial decision-making, and institutional improvement.

A defining feature of the proposed model is stakeholder involvement, particularly the participation of school committees in budget formulation, monitoring, and evaluation. Participants emphasized that stakeholder engagement enhances transparency, shared responsibility, and accountability. Involving stakeholders ensures that budgeting decisions align with institutional priorities and community expectations, thereby strengthening financial governance.

In this model, budgeting begins with the formulation of an annual plan aligned with the institution’s vision and strategic goals. The annual plan is translated into a work and budget plan that specifies programs, allocated resources, performance indicators, and expected outputs. Budget performance is assessed based on the achievement of these outputs rather than merely on the execution of activities. Monitoring and evaluation results are subsequently used as inputs for the next planning cycle.

In response to the limitations of the traditional budgeting model, the findings reveal a shift toward a performance-based budgeting framework that integrates four interconnected components: institutional vision alignment, annual planning, performance-based work budgeting, and monitoring and evaluation. These components operate within a participatory governance structure involving school leaders, principals, finance units, and stakeholders, as illustrated below.

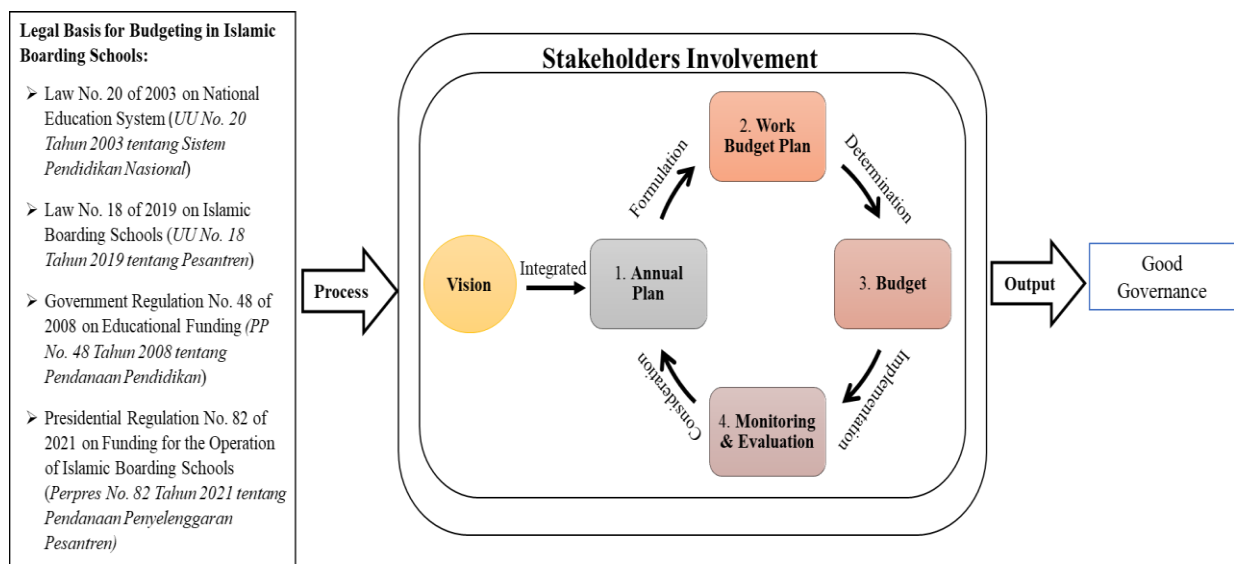


Figure 1. Performance-Based Budgeting Model Involving Stakeholders

Unlike the traditional model, budgeting in this framework begins with institutional vision and strategic objectives. These objectives are translated into annual performance targets and priority programs. Financial resources are then allocated based on measurable outputs, ensuring a direct linkage between budgeting and institutional performance.

Monitoring and evaluation function as continuous and integrative processes rather than end-stage reporting mechanisms. Performance achievement, program effectiveness, and financial efficiency are assessed simultaneously, enabling feedback-driven improvement and adaptive decision-making. This shift transforms budgeting from a static administrative routine into a dynamic management tool that supports accountability and continuous improvement.

Overall, the performance-based budgeting model involving stakeholders represents a transition toward performance-oriented financial governance. By integrating vision, planning, budgeting, stakeholder participation, and evaluation into a coherent system, this model enhances transparency, accountability, and effectiveness in Islamic boarding school financial management.

## **2. Discussion**

### **Traditional Budgeting Practices in Islamic Boarding Schools**

The findings demonstrate that Islamic boarding schools predominantly apply a traditional budgeting model characterized by incrementalism and reliance on previous fiscal-year budgets as the primary reference for subsequent planning. Budget preparation mainly concentrates on revenue and expenditure items rather than on performance targets or expected outcomes. This practice reflects the classical features of traditional budgeting, which emphasize financial control and compliance over strategic goal achievement (Shim et al., 2011).

Within this model, budget performance is largely assessed through indicators such as budget absorption and the completion of planned activities. As revealed in the Results section, the success of budgeting is measured by whether funds are spent according to plan, rather than by the extent to which programs generate meaningful educational or institutional impacts. This condition aligns with longstanding critiques of traditional budgeting, which argue that it prioritizes inputs over outputs and outcomes, thereby limiting its effectiveness as a managerial and strategic tool (Hijal-Moghrabi, 2019).

While such an approach may support short-term financial order and administrative stability, it offers limited capacity to drive institutional learning,

innovation, or long-term performance improvement within Islamic boarding schools.

### **Limitations of Traditional Budgeting for Financial Governance**

From a financial governance perspective, the findings reveal several structural limitations inherent in traditional budgeting practices. First, the annual and incremental nature of the budget results in weak alignment between budgeting processes and the long-term vision and mission of Islamic boarding schools. As shown in the Results, budget formulation is often routine-based and mechanically adjusted, rather than strategically evaluated against institutional goals.

Second, traditional budgeting remains strongly input-oriented, restricting its ability to support performance monitoring and evidence-based decision-making. Evaluation focuses primarily on financial compliance, whether funds were spent as planned rather than on assessing program effectiveness, efficiency, or outcomes. This narrow focus undermines broader accountability and weakens transparency, which are core principles of sound financial governance.

These findings resonate with governance theory, which emphasizes that accountability should extend beyond procedural compliance toward performance accountability and public value creation (De Vries et al., 2019). Accordingly, traditional budgeting alone is insufficient to support robust and sustainable financial governance in Islamic boarding school institutions.

### **Performance-Based Budgeting as a Governance-Oriented Approach**

The study's findings indicate that performance-based budgeting provides a more suitable framework for strengthening financial governance in Islamic boarding schools. Unlike traditional budgeting, performance-based budgeting explicitly links resource allocation to expected outputs and outcomes, thereby aligning financial decisions with institutional objectives and performance targets.

Performance-based budgeting emphasizes efficiency, effectiveness, and accountability by requiring each planned activity to be associated with measurable performance indicators. In the context of Islamic boarding schools, such indicators may include academic achievement, student character development, institutional sustainability, and community engagement. As identified in the Results, this approach transforms budgeting from a purely administrative routine into a strategic management instrument (Sorenson & Goldsmith, 2017).

By shifting the focus from expenditures to results, performance-based budgeting enhances the quality of managerial decision-making and supports

continuous performance improvement. This finding reinforces earlier studies that highlight performance-based budgeting as a critical mechanism for improving organizational effectiveness and strengthening governance in public and educational institutions (De Vries et al., 2019).

### **Stakeholder Participation and Financial Governance**

A significant dimension emerging from the findings is the role of stakeholder involvement, particularly through participatory budgeting mechanisms. The Results clearly indicate that engaging school committees and other stakeholders in budget formulation, monitoring, and evaluation enhances transparency, shared responsibility, and institutional accountability.

Stakeholder participation ensures that budgeting decisions are not solely internally driven but reflect broader institutional needs and community expectations. This finding aligns with participatory governance theory, which emphasizes stakeholder engagement as a key factor in improving public sector performance, legitimacy, and trust (Gomez et al., 2016; De Vries et al., 2022).

In the Islamic boarding school context, participatory budgeting carries additional normative significance. Beyond its technical benefits, stakeholder involvement reinforces moral responsibility, social accountability, and ethical financial conduct—values deeply embedded in Islamic educational traditions. Thus, participatory budgeting functions not only as a governance mechanism but also as a moral framework for financial management.

### **Integrating Vision, Planning, and Budgeting: A Conceptual Contribution**

One of the principal contributions of this study lies in integrating institutional vision, strategic planning, budgeting, and evaluation into a coherent performance-based framework involving stakeholders. The findings demonstrate that effective financial governance requires budgets to be systematically derived from institutional vision and translated into annual plans, work programs, and measurable performance indicators.

This integration ensures that budgeting is not treated as an isolated administrative activity but as a continuous strategic cycle encompassing planning, implementation, monitoring, and evaluation. Monitoring and evaluation outcomes subsequently inform future planning, creating a feedback loop that supports organizational learning and continuous improvement.

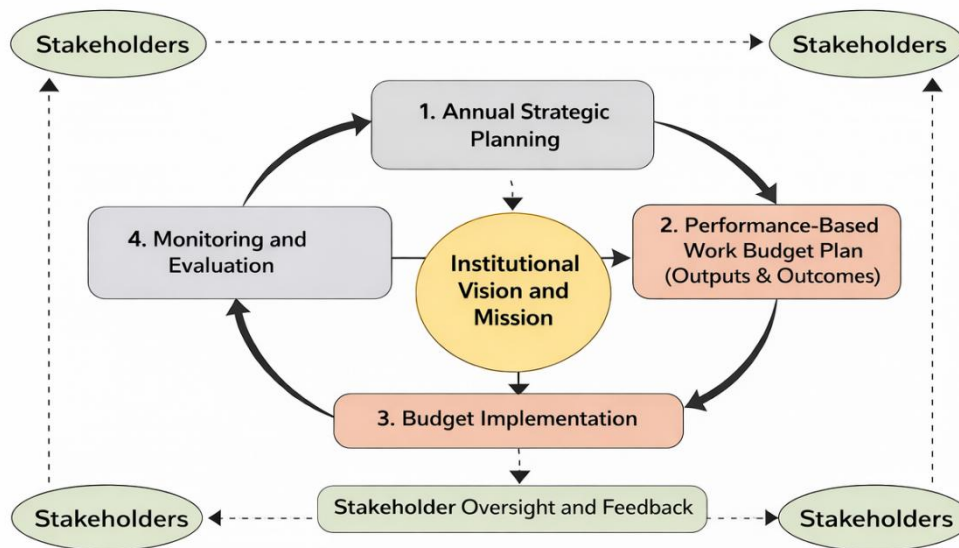


Figure 2. Conceptual Model of Integrated Performance-Based Budgeting for Islamic Boarding Schools

The figure above illustrates the Integrated Performance-Based Budgeting Model for Islamic Boarding Schools developed in this study. The model represents the study's central novelty by contextualizing performance-based budgeting within faith-based educational institutions while explicitly integrating governance principles and stakeholder participation.

By positioning institutional vision at the core and embedding stakeholder oversight throughout the budgeting cycle, the model extends existing budgeting theories. It demonstrates how performance-based budgeting can be operationalized in Islamic boarding schools to enhance managerial effectiveness, accountability, and ethical financial governance simultaneously.

## CONCLUSION

This study concludes that budgeting practices in Islamic boarding schools are predominantly characterized by a traditional, incremental approach that prioritizes expenditure control and activity implementation rather than performance achievement. Although this model supports basic financial planning and supervision, it remains limited in its capacity to measure outcomes, align budgets with institutional vision, and strengthen comprehensive financial governance.

To address these limitations, this research proposes an integrated performance-based budgeting model that systematically incorporates stakeholder participation throughout the budgeting cycle. By linking financial allocations to clearly defined outputs and outcomes, the proposed model shifts

the budgeting orientation from an input-based approach toward performance accountability. The active involvement of key stakeholders, particularly school committees, further enhances transparency, shared responsibility, and ethical financial oversight, which are essential principles of good governance in faith-based educational institutions.

The findings demonstrate that performance-based budgeting, when aligned with institutional vision and supported by structured monitoring and evaluation mechanisms, provides a more effective framework for assessing budget performance and improving managerial decision-making in Islamic boarding schools. The proposed model not only addresses the weaknesses of traditional budgeting practices but also contributes to the development of a governance-oriented budgeting framework that integrates managerial effectiveness with accountability and transparency.

Despite its conceptual and practical contributions, this study acknowledges that the proposed budgeting model is still implemented manually. Future research is therefore encouraged to develop a technology-based performance budgeting system that enables digital planning, monitoring, and reporting. Such innovation would further enhance public accessibility, transparency, and accountability, representing a significant advancement in the financial governance of Islamic boarding schools.

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