

Aspects of Islamic Boarding School Financing Based on Social Agribusiness Entrepreneurship of Al Ittifak Ciwidey Bandung

Badrudin Badrudin, Ambar Sri Lestari

Department of Management of Islamic Education
 UIN Sunan Gunung Djati Bandung
 Bandung, Indonesia
 dr.badrudin@uinsgd.ac.id, ambarlstr@gmail.com

Abstract—Islamic boarding schools have financial weaknesses. Generally, Islamic boarding schools in Indonesia do not understand about the aspects of financing. Islamic boarding schools itself are required to manage financing aspects in order to achieve their goals effectively. There is a fact in Al Ittifak Islamic boarding school Ciwidey in Bandung Regency that it can manage aspect of social agribusiness entrepreneurship-based financing so that Islamic boarding school got national recognition from the Government. This research was formulated in the research question as follows: How is the analysis of cost requirements, cost calculation, cost allocation, and cost budget distribution on the Islamic boarding school based on social agribusiness entrepreneurship at Al Ittifak Islamic boarding schools Ciwidey, Bandung Regency? This study aims to explore and describe the needs analysis, calculation, allocation and financing distribution based on social agribusiness entrepreneurship Al Ittifak Islamic Boarding School Ciwidey Bandung Regency. This research is expected to contribute significantly to provide management solutions of financing aspects at Islamic boarding school based on social agribusiness entrepreneurship. This study used a qualitative approach and case study as the method. This type of research includes interdisciplinary research, namely Islamic Boarding School financing and agribusiness research. Data sources were extracted from a number of respondents *kiyai, ustad and ustadzah*, santri, farmers, managers of pesantren cooperative and a number of community leaders. The results of the study concluded that the Al Ittifak Islamic Boarding School Ciwidey managed aspects of Islamic Boarding School financing through the implementation of needs analysis, calculation, allocation, and distribution of social agribusiness entrepreneurship - based Islamic Boarding School financing (agriculture, vegetables and livestock).

Keywords—*financing; Islamic boarding school; entrepreneurship; social; agribusiness*

I. INTRODUCTION

Islamic boarding schools generally have limited funding so they must arrange the aspects of financing appropriately and optimally. There is a general phenomenon that the cost of Islamic boarding school comes from the assistance of the Government, parents and the society. "Education financing should get priority from the Government both executive and

legislative levels" [1]. The source of the Islamic boarding school's fees from the Government is very limited, even from santri parents and the society, the cost of Islamic boarding school is very small. Considering to that limited sources of costs, aspects of Islamic boarding school financing must be managed appropriately. Best practice of financing aspects based social agribusiness entrepreneurship of Al Ittifak Islamic Boarding School are interesting to review so that there is a model for managing aspects of costs for similar Islamic boarding schools in other places.

The research questions of this research are as follows: 1) What is the analysis of the cost requirement of Islamic Boarding School of Al Ittifak Ciwidey Bandung Regency? 2) How is the calculation and allocation of the Islamic Boarding School costs based on social entrepreneurship of Al Ittifak boarding school Ciwidey Bandung Regency? 3) How is the distribution of Islamic Boarding School cost based on social agribusiness entrepreneurship of Al Itifak boarding school Ciwidey Kabupaten Bandung?

This study aims to explore and describe aspects of Islamic boarding school costs (including needs analysis, calculation and allocation, also the distribution of Islamic Boarding School financing) based on agribusiness social entrepreneurship of Al Ittifak Boarding School Ciwidey, Bandung Regency. This research is expected to contribute significantly, namely providing solutions for managing aspects of Islamic Boarding School financing based on agribusiness social entrepreneurship.

II. LITERATURE REVIEW

Education costs in Indonesia are a joint responsibility of the Government, the community, and parents. The aspects of Islamic Boarding School financing can be done well if the source of Islamic Boarding School costs itself is available with certainty. "The division of costs is a form of government efforts to increase the cost of education that can reduce the costs which is certified by parents and students who were previously certified by parents [2].

The funding sources are becoming the responsibility of the Government, multilateral & bilateral institutions, parents and

guardians, communities, alumni, private loans, business and others. The sharing costs are a hallmark of Jamaican public education financing [2]. The cost sharing should consider the following three areas: a. The proportion of the state budget allocated to the education sector which is compared to the proportion allocated to other sectors; b. Proportion of school operational budget which is provided by the Ministry of Education compared to the proportion obtained from school income activities, c. Proportion of local education costs borne by schools (bus fees, lunch, travel, books, etc.) versus the proportion that is certified by the government [2]. In Jordan, the Government established Student Aid Funds through loans and grants as a key component in the process of restructuring university funding. [3]. The application of cost sharing - shifting the cost of higher education from the state to students and families - is now becoming a global phenomenon [3].

One of efforts to maintain the leading position of American higher education is government funds and university funds [4]. The Houston University's financing philosophy is "to raise the right money, not more money" [4]. There are financial challenges faced by many Eropa higher education institutions and pressures on funding diversification, but the available evidence suggests that funding diversification has rarely been the result of rhetorical expectations of marketization and privatization which are peppered with policy reforms [5].

The lack of funding for university education in Nigeria causes a lack of equipment, libraries, and laboratory facilities, low morale of staff, and instability in universities. The non-government funding sources that is more innovative, and realistic such as endowments, fees and charges, international assistance, structured bonds, commercial businesses and university productive sector relations (University Productive Sector) [6]. Texas implemented the Regular Adjustment Program Factor in 2011 which effectively reduced state funds for all district schools in Texas [7].

Nigeria emphasizes alternative funding sources for secondary schools and the consequences of inadequate funding impacts on infrastructure damage, high educational costs, and low staff commitment [8]. While, the alternative sources of secondary school funding are: 1. School fees; 2. Government funding; 3. Private sector contributions; 4. Sales of student crafts and arts; 5. Alumni; 6. Sales of school agricultural products; 7. Association of teachers and parents [8]. It is recommended that the government must commit to funding secondary education and the private sector must also contribute to the construction of schools [8].

The education system in Syria has been dominated by the public sector. Private schools are permitted only at the elementary school level, except for a number of private secondary schools affiliated with foreign embassies. In the 1960s and 1970s when the public education budget and registration increased dramatically, "efficiency can be accessed from two perspectives, internal and external" [9].

Based on the explanation about, it can be stated that the Government, parents of students, community, partnership institutions, business units, endowments, fees and levies, international assistance (foreign grant), structured bonds, commercial businesses as well as university productive sector

relations (University Productive Sector) are sources of education costs that will be taken into account in determining aspects of education costs including aspects of Islamic boarding school costs.

III. RESEARCH METHODS

This research includes a naturalistic paradigm used qualitative approach to the case study method. A qualitative approach is aimed to obtain a comprehensive and in-depth picture of aspects of Islamic boarding school based agribusiness social entrepreneurship financing. Data collected is not only facts, but also social activities, perceptions, beliefs and thoughts of participants obtained through direct relationships in the field. The case study method is intended to explore the construct aspects of Islamic Boarding School financing based on agribusiness social entrepreneurship. The research location is Al Ittifak Boarding School Ciwidey. Data collection used observation, interview, and documentation study. Data analysis methods in this study also used qualitative descriptive methods [10], especially for analyzing problems related to aspects of Islamic Boarding School financing.

IV. RESEARCH RESULTS AND DISCUSSION

A. Cost Analysis of Al Ittifak Boarding School Ciwidey Based Social Entrepreneurship

The costs full illness of agribusiness social entrepreneurship based Al Ittifak Boarding school Ciwidey, Bandung regency is carried out by developing social entrepreneurship agribusiness (agriculture, vegetables and livestock). Islamic boarding school can fill the finance education needs independently. Al-Ittifaq Islamic Boarding School can maintain its existence until now with the basis of social entrepreneurship. This is a rare phenomenon in Indonesia.

Agribusiness activities at Al Ittifak Islamic Boarding School developed rapidly, caused many private companies and institutions to move in the financial sector to provide capital assistance and management training to increase the volume and quality of the Islamic Boarding school business since 1993. The institutions that provide capital assistance are PT. Telkom and PT Perkebunan Nasional VIII. Analysis of these cost requirements can be seen bellows:

TABLE I. THE COST NEEDS ANALYSIS OF AGRIBUSINESS SOCIAL ENTREPRENEURSHIP BASED ISLAMIC BOARDING SCHOOL OF AL ITTIFAQ CIWIDEY BANDUNG REGENCY

No	Need Analysis
1.	Traditional Pesantren Program
2.	Infrastructure
3.	Formal education programs
4.	Management training and guidance
5.	Institutional management or supporting elements of the foundation
6.	Development of farmer groups and SMEs
7.	Guidance for Teachers (Ustadz and ustadzah)
8.	Development of Santri Competencies
9.	Development of the Mosque Prosperity Council.
10.	Pengelolaan PSAA (Panti Sosial Asuhan Anak)
11.	RBM (Rehabilitation Based on the Community)
12.	Cooperation

The Salafiah 'traditional' of Al Ittifak Boarding School Ciwidey has the following characteristics: (1) curriculum that is self-made and / or integrates the curriculum from the Ministry of Religion, (2) informal, (3) free of tuition fees, (4) students are required to work according to their interests and abilities, (5) most of the santri live in Islamic boarding schools, (6) generally come from low economic groups, the poor, and orphans, and (7) all the living costs of salafi students are borne by PPAI. All these costs are actually the students' work as a form of work practice and submission in the field of agribusiness, as well as the application of the concept of social entrepreneurship in PPAI.

Islamic boarding school receive facilities and infrastructure assistance from the provincial and district governments, especially the Department of Food Crops Agriculture, Ministry of Agriculture in the form of Agribusiness Incubator Center and Cooperatives Department, Ministry of Industry and Trade, Ministry of Religion, PT National Plantation VIII and other agencies. The Islamic boarding school is responsible for the provision of complete infrastructure.

Islamic boarding school organizes formal education that is tiered from the levels of kindergarten, MI, MTs, and MA. *Khalafiyah* education has the characteristics of: (1) using the government curriculum, (2) being charged with education fees, (3) being formal, and (4) not obliged to work. The cost of education is relatively cheap, and the foundation still provides relief, fees and scholarships for people who want to go to school but are constrained by the costs.

Agribusiness management training and guidance requires a fee. Management training and guidance were given by West Java Provincial Government and Bandung Regency Government, the Ministry of Agriculture, the Ministry of Cooperatives, and several agencies. Islamic boarding schools also independently provide guidance and training towards human resources in Islamic boarding school.

PPAI established since 1934 is supported by several elements or supporting foundation institutions that are correlated each other [11], namely: Al-Ittifak Foundation, cooperatives, independent Institutions that roots to the Community (LM3), and Agribusiness Incubator Center (PIA).

MH (Mang Haji) firstly established a farmer group in 1988 [11]. The Alif Al-Ittifak farmer group (consisting of teachers and students) strives for vegetable, livestock (cattle, sheep, and ornamental chicken), fishery and garment home industries and bag craft. Outside the farmer groups, other economic ventures were also carried out by Al-Ittifak students through BMT (*Baitul Maalwat Tamwil*) institutions which included savings and loans, the sale of basic necessities (nine staples), and services (SIM, vehicle registration, tax and others).

Teachers (clerics and clerics) on PPAI mostly come from PPAI alumni. This is done for reasons of consideration: (1) cost efficiency, (2) as a process or part of serving the boarding school, (3) related to the development of theological and genealogical networks, and (4) empowering existing resources [11]. Santri or students at the Islamic boarding school consist of santri *mukim* and santri *kobong*. PPAI requires students to work in the agribusiness sector as a substitute for costs while

deepening agribusiness expertise. Students who boarded at PPAI were 326 people consisting of 256 male students and 70 female santri [11].

The DKM institution is separated in the organizational structure. The organization has a big role in making successful PPAI's vision and mission. At present there are more than 30 DKM in accordance with the number of RWs in Alam Endah Village. In the aspect of the Childcare Social besides accepting students who are not capable, also accept students who do not have parents and students who are addicted to drugs and come from disadvantaged families [11].

Al-Ittifak Islamic Boarding School also has a timber business called RBM. Besides, providing the needs of Islamic Boarding School and the surrounding community for timber products such as furniture and wood products for housing, PPAI also provides opportunities for santri of former drug addicts to study timber here. Until now there have been 46 students who have been given special timber education in this RBM.

Some of the routine cooperation activities are carried out by PPAI (Al Ittifak Islamic Boarding School) are carrying out mass circumcision and mass marriage programs, building houses for students who will live, infrastructure development such as village roads, schools, houses of worship, and reforestation around the village.

Model development of the agribusiness of Al Ittifak Islamic Boarding School Ciwidey can be seen in the picture below:

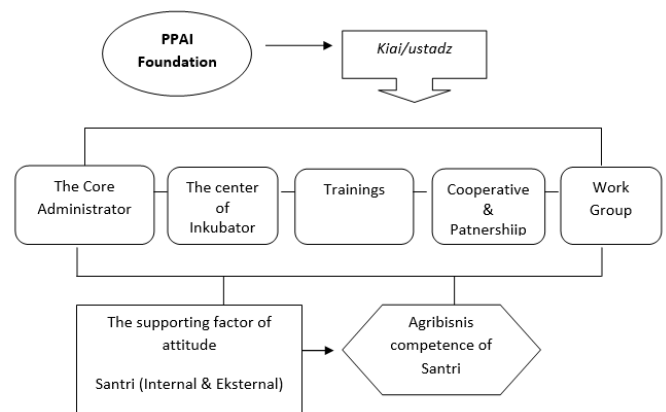


Fig. 1. Santri Empowerment Process in PPAI.

In the management of agribusiness, the students are divided into groups based on their interest and level of education and special skills possessed by students. In general, the division of students' duties and clerics is: (a) Core Management of Agribusiness Organizations, (b) Secretariat, (c) Garden Foreman, (d) Packaging, (e) Marketing, (f) Field work, and (g) Procurement Goods. Cooperation / partnership and marketing contracts are the most important part so that agricultural products can be directly marketed without concern.

B. Calculation and Costs Allocation of Social Entrepreneurship Based Islamic Boarding School of Al Ittifak Ciwidey Bandung Regency

Al-Ittifak Rancabali Islamic Boarding School, Ciwidey teaches the students to grow crops. The boarding school is able to prove as a religious education institution that educates its students in the world of agriculture. The Islamic boarding school carries out the calculation and allocation of its costs using available funds such as listed in the table bellows:

TABLE II. CALCULATIONS AND COST ALLOCATION OF ISLAMIC BOARDING SCHOOLS BASED ON AGRIBUSINESS SOCIAL ENTREPRENEURSHIP OF AL ITIFAK CIWIDEY, BANDUNG REGENCY IN ONE YEAR

No	Calculation of Cost	Costs Allocation
1.	Entrance test fee	Early when first entered
2.	The cost of ta'aruf introducing new students	One time at the beginning of education
3.	Spending fees	for each semester during education
4.	The cost of the learning process	paid every semester
5.	Fees for extracurricular activities	Paid every semester
6.	Cost of books	Paid every semester
7.	Cost of Kitab / textbook	Paid every semester
8.	Teacher handbook	Paid every semester
9.	Teacher incentive	Paid every month
10.	Picket teachers incentive	Paid every month
11.	Training fees	Paid every semester
12.	ATK Fees	Paid every months
13.	Teacher coaching costs	Paid every semester
14.	UTS Fees	Paid every semester
15.	UAS Fee	Paid every semester
16.	Final exam fees	Paid once a year
17.	UKK fees	Paid once a year
18.	Health costs	Paid every month
19.	The cost of eating for santri	Paid every month
20.	Boarding Fees	Paid every year
21.	Costs of bulding a new building	Paid once during construction
22.	Old building maintenance costs	Paid every time there is damage
23.	Paid repair and rehabilitation costs	Paid as needed
24.	Electricity costs	Dibayar setiap bulan
25.	Telephone charges	Paid every months
26.	Internet fees	Paid every months
27.	Cleaning fees	paid every month

C. Cost Distribution of Agribusiness Social Entrepreneurship-Based Islamic Boarding School of Al Ittifak Ciwidey Bandung Regency

The Social Entrepreneurship Based Islamic boarding school of Al Itifak Ciwidey in Bandung Regency distributes education costs on the management of Islamic boarding programs every year in the last five years (2013-2018) are as follows:

TABLE III. DISTRIBUTION OF ISLAMIC BOARDING SCHOOL COSTS IN ONE YEAR

NO	Islamic Boarding School Program	The Amount of Fund
1.	The Graduartes Competency Devvelopment	20 %
2.	Development of Content Standards	10%

Table 3. Cont.

3.	Development of Process Standards	15%
4.	Development of Educators and Education Personnel	20 %
5.	Development of 20% Infrastructure Standards	20%
6.	Institution Development	10%
7.	Development of Assessment	5%
	Total	100%

V. CONCLUSION

The cost of Islamic boarding school based on Agribusiness Social Entrepreneurship Al-Ittifak Ciwidey in Bandung Regency is the main source of agribusiness (agriculture [vegetables], fisheries, and livestock). The Islamic boarding school also has a source of funds derived from the donation (*infaq*) either permanent or non-permanent, the SPP of santri funds (especially for students who study at the boarding school and also study in madrasah). These costs are managed into the aspects of pesantren financing through a number of stages, namely: 1) Analyzing the costs of Islamic boarding school; 2) Doing calculations and allocations for Islamic boarding school fees; and 3) Distributing Islamic boarding school costs into a number of programs according to the allocation.

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