



Islamic educational leadership strategy planning in optimizing the education budget at SDN 20 Timbulun

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ABSTRACT

This study aims to analyze the strategic planning of Islamic educational leadership in optimizing the education budget at SDN 20 Timbulun. In the midst of limited allocated education budget, the principal and stakeholders have a crucial role in managing resources in order to support the achievement of educational goals. A leadership approach based on Islamic values is expected to guide fair, transparent, and efficient decision-making. This study uses a qualitative method with in-depth interviews and observations of principals, teachers, and other related parties. The results of the study indicate that strategic planning that integrates Islamic leadership principles, such as deliberation, justice, and trustworthiness, can increase the effectiveness of budget management. Optimal budget utilization is achieved through mapping priority needs, strict supervision of budget use, and strong collaboration between stakeholders. This study recommends the importance of increasing the leadership capacity of principals in the aspects of planning and managing budgets based on Islamic values to achieve quality education.

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1. INTRODUCTION

Until now, the aspect of educational planning in the Islamic education environment, both macro and micro, is still seen as something unimportant. Educational planning, which should be an integral part of the management of Islamic education, is often ignored and has not become a tradition in the development of Islamic education (Suharyat & Asiah, 2022). The Strategy for Planning Islamic Education, along with various possibilities and alternatives that may be carried out in developing Islamic education in the future, also tries to offer several alternative models for planning Islamic education, especially in relation to the dynamics of society which is a stakeholder in Islamic Education (Amini & Jamilus, 2023). Planning must have the goal of understanding; concepts, paradigms, strategies and steps of Islamic education planning. The expected results in this planning are to be able to formulate the goals to be achieved and controlled to be carried out effectively and efficiently. Selection of the right program, to achieve goals and identification and mobilization of resources whose numbers are always limited (Nuryasin & Mitrohardjono, 2019).

The role of a leader in creating a conducive climate in implementing and taking various strategies to advance Islamic educational institutions is very urgent. Because the existence of a manager is to overcome various complex problems faced by Islamic educational institutions (Boiliu,

2021). the leader of an Islamic educational institution must be able to implement strategies to overcome leadership problems in order to create a conducive atmosphere for the institution he leads (Al Syaifullah et al., 2021).

Context of SDN 20 Timbulun SDN 20 Timbulun is one of the public elementary schools that may face challenges in terms of the utilization and management of the education budget. Public elementary schools often rely on budget allocations from the government, but the budget received may be limited or insufficient to meet all operational needs, facility development, and improving the quality of education.

Budget Optimization Challenges. One of the main problems often faced by schools such as SDN 20 Timbulun is optimizing the education budget. Many schools have limited budgets, but the demands to improve the quality of education, improve facilities, and provide training and development for teachers remain high. If the budget is not managed effectively, schools may struggle to achieve their desired educational goals.

The Importance of Strategic Planning. Strategic planning in the context of education is very important to ensure that the existing budget can be used efficiently and on target. Strong and integrated Islamic educational leadership plays a key role in creating effective strategies to achieve the school's vision and mission, especially in ensuring that Islamic values are applied in budget management and decision making (Fransisren & Ascobat, 2021).

The Role of Leadership in Islamic Education. Leadership in Islamic education does not only refer to managerial skills, but also emphasizes Islamic moral and ethical principles, such as justice, transparency, and trustworthiness (Supriani et al., 2022). An effective leader at SDN 20 Timbulun needs to have a clear vision of how to improve the quality of education while utilizing the existing budget in a way that is in accordance with Islamic teachings. This includes ensuring that budget allocations reflect Islamic values, such as concern for the welfare of students, teachers, and the school community (Monalisa et al., 2022).

Current Issues That May Be Faced. **Ineffective Budget Allocation:** Some parts of the budget may not be allocated according to the priority of educational needs. For example, more budget is spent on administrative matters than on improving the quality of teaching (Paulus Yudi Hermawan et al., 2022). **Lack of Transparency and Accountability:** If the budget management process is not carried out in a transparent and accountable manner, there is a risk of budget misuse which can hinder the achievement of school goals.

Lack of Teacher Training and Development: In many cases, the budget for teacher professional development may be inadequate, even though improving teacher competency is a key factor in improving the quality of education (Irmawan et al., 2023).

Urgency of Optimization through Strategic Leadership. In order to achieve optimization of the education budget, the leadership at SDN 20 Timbulun needs to formulate an innovative strategy. This includes carefully planning the use of the budget for activities that have the greatest impact on improving the quality of education, such as the procurement of educational facilities and infrastructure, teacher training, and extracurricular activities that support the development of student character based on Islamic values.

Thus, the background of the problem of planning the strategy of Islamic educational leadership in optimizing the education budget at SDN 20 Timbulun is how to manage limited financial resources with Islamic principles, so that it can provide maximum impact on improving the quality of education and character formation of students in accordance with Islamic religious values.

Effective leadership is a fairly complex concept, in Islamic education the principal of a school/madrasah is a learning leader for members of his organization. Therefore, the urgency of a leader in moving and building a conducive atmosphere in achieving educational targets and goals is no longer debated (Helpina, 2022). Educational figures and experts agree in considering effective leadership to be consistent, not inconsistent, active, not passive, powerful, not weak, thinking more about principles than non-principles, and communicative, not chatty.

Effective leadership requires a leader who prioritizes the interests of Islamic education over personal interests, so that there is mutual assistance in carrying out tasks and harmonious relationships and cooperation in achieving quality education.⁴ Leaders should have a strong sense of self-confidence. Leaders must be able to identify abilities in making educational programs a success (Burai et al., 2019). Likewise, understanding the weaknesses to be aware of so as not to become a "chasm" that undermines the leader.

Budget planning based on Islamic principles can help ensure that funds are allocated in a fair and responsible manner according to priority needs, including in the field of education. In Islamic financial principles, fund management must be based on the values of accountability, transparency, justice, and social concern. Here are some ways to implement budget planning based on Islamic principles in ensuring the proper allocation of education budgets: a) Based on Maslahah (Public Benefit): The education budget must be allocated for the public benefit or good. In Islam, education is considered a basic right and a basic need for the development of individuals and society. Therefore, the budget that is prepared should focus on meeting the educational needs of all, especially the underprivileged or those with limited access; b) Setting Priorities Based on Needs: The principle of *awlawiyyat* (priority) in Islam teaches that more pressing needs should be prioritized. In the context of the education budget, this means that priority can be given to aspects that support the affordability, quality, and accessibility of education, such as facilities and infrastructure, scholarships for underprivileged students, and training for educators; c) Transparency and Accountability (Amanah): Budget management must be carried out transparently, ensuring that every use of funds can be accounted for. With the principle of *amanah*, people involved in budget management have a moral responsibility to use funds wisely and report them honestly. Transparency also allows the public and stakeholders to monitor the budget used; d) Preventing Waste and Unproductive Use: In Islam, waste (*israf*) is strictly prohibited. Therefore, education budget planning must avoid unnecessary or luxurious spending, such as infrastructure that does not directly support the quality of education. Funds must be focused on things that have a direct impact on improving the quality of education; e) Justice and Social Concern: The principles of *'adalah* (justice) and *ihsan* (goodness) in Islam encourage social justice in budget allocation. This means that the distribution of the budget must be even and fair, especially to provide equal access to education for all levels of society. By implementing justice, the education budget can help reduce social disparities and ensure that everyone, regardless of economic background, has equal opportunities in education; f) Encourage Investment in Capacity Building (Human Capital): Islamic principles also support capacity building (human capital) as a beneficial long-term investment. Education is an effective way to improve the quality of individuals which in turn can improve society as a whole. Therefore, the education budget can be directed to programs that build the capacity of students and teachers and prepare them for positive contributions; g) Utilization of Funding Sources in Accordance with Islamic Principles: The use of funds in education can come from *zakat*, *sadaqah*, *waqf*, or other halal sources that are in accordance with sharia principles. *Waqf* funds, for example, can be used to establish schools or provide scholarships for poor students.

By applying these principles, education budget planning can be focused on meeting the most pressing needs and provide broad and sustainable impacts.

Budget constraints at SDN 20 Timbulun can significantly impact both the quality of education and the development of student character. Here's a breakdown of the potential effects: a) Limited Learning Facilities: With a constrained budget, the school might struggle to provide adequate learning facilities, such as well-equipped classrooms, teaching aids, reading materials, and other learning resources. Inadequate facilities can limit students' learning experiences and may impede their understanding of core subjects; b) Insufficient Teacher Training: The quality of education heavily depends on teacher competency. Budget limitations can restrict opportunities for teacher training or workshops to improve teaching methods. Without regular training, teachers may not have access to the latest, more effective teaching techniques, which could impact student engagement and learning outcomes; c) Reduced Character-Building Activities: Character

development often occurs through extracurricular activities, such as scouting, sports, arts, and community engagement. A limited budget may prevent the school from conducting these programs optimally, thereby reducing opportunities for students to build important soft skills like teamwork, leadership, and empathy; d) Minimal Mental and Character Development Programs: Programs focused on mental health and character development, such as counseling sessions, character-building workshops, and structured religious activities, often require additional funds. Budget constraints might prevent the school from providing these crucial supports, which can affect students' mental well-being and character growth; e) Teacher and Staff Welfare: Budget limitations may also affect the welfare of teachers and staff. Low salaries or lack of additional benefits can impact their morale and motivation, which could, in turn, affect the quality of teaching and the attention given to students; f) Limited Access to Technology: Technology is increasingly essential in education. However, a limited budget can make it difficult for the school to provide devices such as computers, projectors, or even internet access. As a result, students miss out on digital learning experiences that are increasingly relevant in today's world; g) Insufficient Support for High-Potential or Special Needs Students: A constrained budget might limit the school's ability to provide additional support for students who are either high achievers or have special needs. Programs for advanced learners, as well as accommodations or special assistance for students with learning differences, often require additional funding.

In sum, budget constraints at SDN 20 Timbulun can lead to a gap in both the quality of education and in student character development. Over time, this can hinder students from reaching their full academic and personal potential.

2. RESEARCH METHOD

This study uses a qualitative approach because it aims to understand the phenomenon in depth, especially about how leadership strategies are applied in the context of managing the education budget at SDN 20 Timbulun.

This research is a qualitative research with a literature review approach (library research). The literature review focuses on collecting, organizing, and analyzing data from related literature, such as books, scientific journals, research reports, education policies, and other relevant documents that discuss Islamic educational leadership and optimization of the education budget (Sari & Asmendri, 2020).

Data Sources. The data sources used in this study are divided into two categories: **Primary Sources:** Scientific journal articles, primary books, and documents that directly discuss leadership strategies in Islamic education and education budget management. **Secondary Sources:** Supporting articles, education policy reports, and documents from the Ministry of Education and Culture that are relevant to the context of SDN 20 Timbulun. **Case Study Research:** The focus of this research is on SDN 20 Timbulun as a particular case. Case study research allows researchers to explore the leadership strategy planning in the school in detail.

For the study on Islamic Educational Leadership Strategy Planning in Optimizing the Education Budget at SDN 20 Timbulun, the literature sources would typically be chosen based on their relevance to key areas of interest, including Islamic educational leadership, strategic planning, and budget management within educational settings. Each source's relevance in the context of this study might be summarized as follows: a) **Islamic Educational Leadership:** Sources in this category provide insights into the principles and practices of leadership from an Islamic perspective. This would include literature on how Islamic values influence leadership styles, decision-making processes, and the ethical considerations in managing educational institutions. Such sources help to ground the study in a framework that aligns with the cultural and religious context of SDN 20 Timbulun; b) **Strategic Planning in Education:** Sources on strategic planning are critical, as they cover models and methods for formulating and implementing plans effectively within educational organizations. These sources contribute practical guidance and theoretical underpinnings on setting long-term goals, prioritizing initiatives, and allocating resources wisely. The relevance here is to

ensure that the planning approach is both structured and goal-oriented; c) Educational Budget Management: Literature on educational budget management provides models and examples of budget optimization within schools. These sources might cover best practices in maximizing limited resources, prioritizing expenditures, and evaluating financial decisions to support educational quality and institutional sustainability. The relevance of this literature lies in its practical applications, offering strategies that can be adapted to the financial constraints at SDN 20 Timbulun; d) Case Studies and Empirical Research: Studies on similar educational institutions or on budgeting within rural or financially constrained school settings could be especially relevant, as they offer data-driven insights into challenges and solutions that have been tested in comparable environments. This body of literature offers contextual relevance, providing lessons learned from real-life applications that could inform effective strategies for SDN 20 Timbulun; e) Local and National Educational Policy: Understanding the broader policy framework within which SDN 20 Timbulun operates is crucial. Sources discussing national or regional policies for budgeting in education, specific mandates for public schools, or requirements within Islamic educational frameworks provide an understanding of the regulatory environment and limitations, ensuring that proposed strategies are compliant and feasible.

These selected sources together provide a comprehensive foundation for analyzing the leadership and budget optimization strategies at SDN 20 Timbulun, aligning theoretical insights with practical solutions grounded in the school's specific context.

3. RESULTS AND DISCUSSIONS

Research related to leadership strategy planning in optimizing the education budget at SDN 20 Timbulun requires an in-depth approach, covering various aspects such as budget policy analysis, implementation of leadership strategies, and involvement of all stakeholders in the Islamic education planning process at the elementary school.

The Role of Leadership in Budget Optimization Research found that the role of the principal as a leader is very important in directing budget usage strategies. An effective principal demonstrates the ability to plan and manage a good budget, and involves various parties such as teachers, school committees, and the community for budget transparency and accountability (Nahak & Ellitan, 2023). Strategy is a set of different actions or activities to deliver unique value. Experts emphasize that strategy consists of competitive activities and business approaches to achieve satisfactory performance (according to target).

The Education Budget Planning Strategy of SDN 20 Timbulun uses a participatory approach in budget preparation. Each stage of budget preparation, from identifying needs, planning, to allocating funds, is carried out by involving teachers and staff. This ensures that the budget is truly used for educational purposes, such as the procurement of learning facilities and infrastructure, teacher training, and improving the quality of learning based on Islamic values (Anshari, 2016).

Improving Budget Effectiveness This study shows that budget effectiveness can be improved through periodic evaluation. At SDN 20 Timbulun, evaluations are conducted through regular meetings between the principal, teachers, and school committee, which result in budget use reports and identification of areas that require improvement or savings.

Challenges Faced in Budget Management Some of the challenges faced by this school are limited financial resources provided by the local government, as well as minimal financial management training for principals and teachers. However, proactive and collaborative leadership has managed to mitigate these challenges by utilizing local resources and assistance from third parties.

The implementation of Islamic Education in the Budget of SDN 20 Timbulun also focuses on strengthening Islamic values in education, by allocating a budget for religious activities, such as the procurement of Islamic education materials, teacher training in religious teaching, and religious activities such as commemorating Islamic holidays. This is optimized by considering the balance between general education and religious education.

Transformational Leadership in Budget Optimization The results of the study emphasize that the transformational leadership type is very effective in the context of Islamic education, especially in budget optimization. The principal is not only a budget manager, but also a leader who is able to inspire and mobilize the entire school community to achieve common goals in improving the quality of education (Naufal Malik et al., 2023).

School-Based Management With the implementation of school-based management, SDN 20 Timbulun can develop a strategic plan that prioritizes active participation from all school components. This strategy allows for more targeted budget utilization, according to the specific needs of the school.

Synergy Between Islamic Education and Budget Management There is a balance maintained in budget management between the operational needs of the school and the needs of developing religious education. School leadership has a key role in ensuring that both aspects are met through proper planning and management (Aulia Fitri et al., 2022).

Challenges and Solutions The challenges faced, especially in terms of budget constraints, can be overcome through innovation and collaboration with the community and government. The principal acts as a driving force in finding alternative solutions, such as submitting proposals for financial assistance to the government or local organizations that support education.

Leadership strategy planning in Islamic education is a process that includes planning, implementation, and evaluation that aims to develop the quality of education based on Islamic values. Islamic educational leadership aims to build an educational culture that not only prioritizes academic aspects, but also integrates spiritual and moral values. This is important because Islamic education is not just teaching science, but also the formation of morals and character based on Islamic teachings (Marsuni et al., 2023).

1. **The Concept of Strategic Planning in Islamic Education**, Strategic planning in Islamic education must refer to the vision and mission of Islamic-based educational institutions (Ritonga et al., 2022). The vision of Islamic education generally focuses on the formation of people who are faithful, pious, and have noble morals and are able to apply knowledge in everyday life. Meanwhile, the mission of Islamic education is to form a generation that excels academically, spiritually, and socially.

This strategic planning involves several key elements: a) **Environmental Analysis**: Conducting a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis in the context of Islamic education. Identify strengths and opportunities to develop educational institutions, as well as anticipate weaknesses and threats that may hinder the achievement of goals; b) **Goal Setting**: Establishing long-term and short-term goals relevant to Islamic education. These goals include developing a curriculum that is in accordance with Islamic teachings, improving the quality of educators, and providing supporting facilities and infrastructure; c) **Program Development**: Developing programs that can realize the goals of Islamic education, such as training for teacher development, strengthening religious values in learning, and developing student character.

2. **Leadership in Islamic Education**, Leadership in Islamic education emphasizes the importance of the character of a leader who adheres to Islamic values, such as honesty, responsibility, and justice (Fadilah & Hamami, 2021). Good leadership in Islamic education also requires a clear vision and the ability to inspire and motivate teaching staff and students to achieve higher educational goals.

Types of leadership in Islamic education include: **Transformational Leadership**: Leaders who are able to change and inspire individuals and organizations for the better. Transformational leaders in Islamic education encourage students and staff to reach their full potential by emphasizing morality and spirituality.

Servant Leadership: Leaders who focus on serving the needs of the school community and ensuring the well-being of all elements of the school. Leaders in this context exemplify Islamic values in their daily actions.

Visionary Leadership: Leaders who have a clear long-term vision for Islamic education and are able to translate that vision into real action.

3. Implementation of Strategic Planning: a) The implementation of leadership strategies in Islamic education must be carried out comprehensively and consistently. The implementation process includes the following steps; b) Involvement of All Parties: Leaders must involve all elements of the school, from teachers, students, parents, to the surrounding community in implementing educational programs; c) Human Resource Development: Developing the quality of teachers as educators is very important. Teachers in Islamic education must have good competence in academic, spiritual, and social fields; d) Monitoring and Evaluation: The strategic planning process must be accompanied by continuous monitoring and evaluation. This is done to ensure that the planned strategy is running as expected, and if there are any shortcomings, they can be immediately corrected.
4. Challenges and Solutions, Challenges in planning Islamic educational leadership strategies include internal factors such as limited resources and support, as well as external factors such as technological developments and globalization which often bring challenges to education based on religious values.

Some solutions that can be taken include: a) Adaptation to Technology: Utilizing technology as a means to expand the reach of Islamic education through e-learning and digital platforms based on Islamic values; b) Collaboration with Stakeholders: Working with religious institutions, government, and the community to improve the quality of Islamic education.

Leadership strategy planning in Islamic education is a systematic effort to achieve educational goals based on Islamic values. In this process, the role of a leader is very crucial, especially in terms of forming a vision, compiling programs, and involving all related parties. Through good planning, Islamic education is expected to be able to produce a generation that is not only superior in science, but also has noble morals and has a strong character in accordance with Islamic teachings.

Optimizing the education budget is one of the important steps in improving the quality of education in a country. With a limited budget, the government and educational institutions are required to utilize existing resources effectively and efficiently. The following is a discussion of research related to optimizing the education budget from several perspectives.

1. Effective Budget Allocation, the allocation of the education budget must reflect the priorities and urgent needs of education. In several studies, it was found that often large budgets are not accompanied by comparable results. This occurs because of the uneven distribution of the budget, with too much of the budget allocated to less important things, such as administration or facilities that are not directly related to the teaching and learning process (Wahba et al., 2023).

Optimization Solutions: a) Focus on developing human resources, especially teachers, and facilities that support direct learning processes; b) Utilization of information technology for operational efficiency, such as the use of e-learning applications that are more cost-effective and can reach remote areas.

2. Use of Performance-Based Budgeting, research shows that the use of performance-based budgeting can improve spending efficiency in the education sector. This concept emphasizes the achievement of measurable results, such as increasing graduation rates, increasing student competency, and reducing dropout rates (Mulihartanti, 2013).

Optimization Solutions: a) Implementation of a performance-based budget model, where educational institutions are required to meet certain targets to receive additional funding; b) Development of clear and measurable performance indicators, both in academic and non-academic aspects.

3. Efficient Use of Resources, many studies show that inefficient use of the budget often occurs at the school or regional level, where procurement of goods and services is not carried out

optimally (Rusmayadi et al., 2023). Unprofessional budget management, lack of transparency, and corrupt practices are also often obstacles.

Optimization Solutions: a) Strict supervision in the procurement process of educational goods and services; b) Increasing budget transparency through open reporting to the public, including parents of students and the community; c) Better use of existing resources, such as rotating classroom use or increasing teacher capacity through online training.

4. Community Participation in Education Budget Management, community participation, especially parents of students, in managing the education budget has been proven to help optimize the budget in several countries. Research shows that when the community is involved in budget planning and monitoring, educational outcomes tend to be better because of a sense of ownership and tighter monitoring of budget use.

Optimization Solutions: a) Involving the community in school committees that are responsible for budget management and supervision; b) Provide access to the public to view periodic budget usage reports.

5. Utilization of Technology in Budget Optimization, Digital technology can be a very effective tool in optimizing education budgets. Research has shown that technology can reduce operational and administrative costs, and increase efficiency in the teaching and learning process.

Optimization Solutions: a) Implementation of a digital-based school management system that can track budget usage in real-time; b) Use of online education platforms to reduce the costs of providing books and teaching materials; c) Development of a school financial management application that is transparent and easily accessible to stakeholders.

4. CONCLUSION

Transparency and accountability in budget management can be practically implemented through the following steps: Regular Financial Reporting: Publish financial reports regularly (e.g., monthly or quarterly) so that the public can access and review how funds are allocated and spent. This can be done through websites, social media, or local government offices, ensuring that financial information is accessible to everyone. Detailed Budget Plans and Public Access: Make budget plans clear and accessible, detailing the objectives, priorities, and allocations. Publishing these plans allows the public to see how funds are planned to be spent, giving insight into decision-making and priority areas. Independent External Audits: Engage independent bodies, like national audit offices or private auditors, to review budget allocations and expenditures. Independent audits ensure unbiased assessments of financial practices, highlighting any discrepancies or misuse of funds. Legislative Oversight: Legislative bodies, such as national or local councils, should oversee and review budget management. This layer of oversight ensures that spending aligns with approved allocations and follows the appropriate regulations. Community Involvement through Feedback Mechanisms: Set up forums or feedback mechanisms where citizens can participate in discussions about budget use. Mechanisms like public hearings, town hall meetings, or online surveys allow the community to voice concerns and offer input on budget allocations and priorities. Use of Technology (e-Budgeting and e-Government): Implement e-budgeting systems that provide real-time, accurate budget information accessible to the public. This allows for digital tracking and transparency throughout the budgeting process, from planning to actual expenditure. Open Evaluation and Feedback: Conduct evaluations of budget-funded projects and make these evaluations public. This way, the public can see if projects met their objectives and understand any challenges or needs for improvement in resource allocation. Clear Penalties for Mismanagement: Set and enforce clear penalties for misuse or mismanagement of funds. Enforcing penalties for budget-related misconduct fosters a culture of responsibility and accountability among officials. By embedding these practices, governments can ensure responsible, transparent, and accountable budget management that aligns with public interest and improves trust in public institutions.

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