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## ISLAMIC BOARDING SCHOOL FINANCING MANAGEMENT BASED COMMUNITY EMPOWERMENT AT MIFTAHUL ULUM BANGSALSARI ISLAMIC BOARDING SCHOOL AND AT-TANWIR LEDOKOMBO ISLAMIC BOARDING SCHOOL, JEMBER

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### ABSTRACT

This study aims to analyze and find: 1). Planning for financing in community empowerment at the Miftahul Ulum Bangsalsari Islamic Boarding School and the at-Tanwir Ledokombo Islamic Boarding School Jember. 2). Implementation in community empowerment at the Miftahul Ulum Bangsalsari Islamic Boarding School and the at-Tanwir Ledokombo Islamic Boarding School, Jember. 3). Evaluation of financing in community empowerment at Miftahul Ulum Bangsalsari and at-Tanwir Ledokombo Islamic Boarding School, Jember Regency. These three focuses were examined by using the Financing Management theory approach proposed by Thomas H. Jones and Jim Ife Empowerment theory approach, and also the several other relevant theories. This study used a qualitative research model through a phenomenological approach with a multisite design. The data collection techniques were carried out by non-participant observations, interviews and documentation. Furthermore, the data was analyzed using several steps, there are: data condensation, data display and conclusion, drawing and verification. The findings of this study are: 1) Financial planning is carried out in a transparent, proportional pattern with components that are related to pesantren, such as alumni, students, and society. 2) Financing is carried out by: building trust between Islamic boarding schools and stakeholders, instilling the value of struggle and caring for stakeholders by empowering and involving them in every activity, employing workers according to their abilities based on written procedures. 3) Evaluation of financing is carried out with a focus on planned activities with shareholders and the community. Evaluation is done creatively and anticipatively of all the things that could happen in the future. Evaluation is carried out periodically and involves shareholders. The evaluation is carried out in a family atmosphere. The results of the implementation evaluation are followed up as soon as possible.

**KEYWORDS:** *Financing Management, Islamic Boarding School, Empowerment*

### INTRODUCTION

The role of Islamic boarding schools in Indonesia is very large in developing society and the country. Islamic boarding schools intensely carry out their duties in empowering

the community which is then carried out consistently until now. A *familiar* contribution to the role of pesantren lies in the events of the Jihad Revolution in October 1945 initiated by KH. Hasyim Asy'ari (Mardiyah, 2013, p. 2) . Apart from that, since the New Order there have been many views of the involvement of pesantren in the political side, for example KH. Muhammad Nurru Sholeh Asyyakirriy as caretaker of the Annuriyah Jember Islamic Boarding School in the United Development Party (PPP) and moved to the National Awakening Party (PKB) after the collapse of the New Order (Mujib, 2020, p. 72) . Therefore, the face of pesantren which includes pesantren empowerment programs , both through socio - economic, socio- political, and socio- cultural , has taken a path to respond to problems that occur among the community (Fathorrahman, 2018, p. 154) .

Furthermore, discussing education issues certainly cannot be separated from the government's participation in providing support, especially in financing education. The main reason for the importance of government involvement is to reduce the dropout rate as a result of a lack of family income and to provide more space for pesantren graduates to be able or to know the *management* of Islamic boarding schools at a later stage. However, in addition to the government being a supporting element for the continuity of education, Islamic boarding schools also optimize the resources owned by Islamic boarding schools, one of which is through assets owned by Islamic boarding schools (Fathoni & Rohim, 2019, p. 136) . There are two reasons that pesantren are part of the pioneers of the community's economy, namely: first, students are a group of people who have a high commitment to their religious knowledge and second, pesantren activities have a focus on Islamic studies in driving Islamic economics in society (Muttaqin, 2011, p . 75-76) .

As far as tracing this research, there are several previous studies which contain several topics related to the model of financing in education, such as: first, Sonedi et al's research which discusses the Madrasah Income and Expenditure Budget Plan (RAPBM) with education funding sourced from the parents of students who are directly supervised by the principal. madrasa. (Sonedi, 2017, pp. 25-46) Second, Suharjono's research which discusses the financial management of Islamic boarding schools through elements of accountability and transparency, so that *recruitment* in managing finances is for those who are experts in the field of accountants (Suharjono, 2019, pp. 45-62) . Third, research from Tedi Priatna et al regarding the financial management system in tarekat-based Islamic boarding schools is the same as in previous cases, namely the source of financing comes from the santri, the government, the congregation of the tarekat and from the pesantren business units (Priatma et al., 2018 , pp. 63-74) . Fourth, the topic of discussion about financial management of Islamic boarding schools written by Miftahol Arifin, there are three factors that play a role in the implementation system (management as an effort factor, organization as a facility factor and administration as an initiative factor) (Arifin, 2016, pp. 1-14 ) .

The purpose of this article begins with an understanding of Islamic boarding school financial management which depends on government and financial assistance from students' parents by emphasizing the meaning of optimizing Islamic boarding school activities depending on both. Contrary to the selection of objects in this study implemented by the Miftahul Ulum Islamic Boarding School Bangsalsari-Jember ( Observation at the Miftahul Ulum Islamic Boarding School on 12 February 2019) and At-Tanwir Islamic Boarding School ( Observation at the At Tanwir Ledkombo Islamic Boarding School on 15

February 2019) , both are the same -sama located on the slopes of the mountains. The extent of land managed by the community with coffee plants by the two Islamic boarding schools is the goal of this research. First, seeks to discuss the management of Islamic boarding schools' financing in community empowerment as a contribution of pesantren and the community in developing Islamic boarding schools. Second, to find out the issues of planning, implementing and evaluating pesantren financing through community empowerment or community involvement in financing all pesantren activities.

Through their functions, the two Islamic boarding schools can be a driving force, providing motivation and strengthening to make the community more independent. For example, the land belonging to the Miftahul Ulum Islamic Boarding School is managed by the community around the pesantren with a twenty percent (20%) profit sharing given to LMDH as a representative from Perhutani and thirty (30)% given to management (community) and fifty (50%) ) percent was given to the Miftahul Ulum Islamic Boarding School. Likewise, the coffee land managed by the At-Tanwir Islamic Boarding School of about fifty-eight hectares is worked on by students and the community with a profit sharing of twenty percent (20%) for Perhutani, thirty percent (30%) for the community and fifty percent (50 percent). %) for the At Tanwir Islamic boarding school. Thus, the efforts made by the two pesantren have an impact on financing needs independently. Therefore, in order for the discussion of this research to be structured systematically, there are several formulations of the problem posed, namely: how do Islamic boarding schools explore sources of agribusiness-based financing, how do Islamic boarding schools allocate and distribute Islamic boarding school financing and how do they plan, implement and evaluate agribusiness-based Islamic boarding schools financing.

## **METHOD**

This study uses qualitative research methods conducted in two Islamic boarding schools, namely Miftahul Ulum Islamic Boarding School and At-Tanwir Islamic Boarding School. Meanwhile, the type of research used in this study uses a multi-site study, which is a form of qualitative research that can be used mainly to develop theories that are drawn from several similar research backgrounds. Meanwhile, the data collection method in this study went through three stages namely: observation, interviews and documentation with the following details:

Observation. As a scientific method, observation is defined as observing and recording the phenomena or events being investigated. (Hadi, 2010, p. 136) In this study, researchers used non-participant observation techniques. This means that researchers are not directly involved in the ongoing process of activities, but are only limited to making observations and studying activities in order to understand, seek answers and find evidence of community empowerment-based Islamic boarding school financing management activities. The data to be obtained from observations are forms of community empowerment-based Islamic boarding school financing management activities.

Interview is a way to get information by asking directly to the respondent (Singarimbun & Effendi, 1994, p. 192) . In this study, the interview model used was semi-structured interviews and unstructured interviews. Semi-structured interviews are interviews in the *in-dept interview category* , namely in their implementation they are more flexible than structured interviews (Sugiyono, 2020, p. 233) . Unstructured interviews are

free interviews where the researcher only uses the outline of the questions as a guideline in the interview and the researcher is free to develop questions when needed (Sugiyono, 2020, p. 234) . Semi-structured interviews were used to obtain data from the Kyai, and the community around the Miftahul Ulum Islamic Boarding School and At-Tanwir Islamic Boarding School, the chairman and secretary as key informants. Meanwhile, unstructured interviews were used to obtain data from other relevant sources.

Documentation is a technique where data is obtained from existing documents on written objects, for example books, minutes, papers, regulations, bulletins, diaries and others. (Arikunto, 1993, p. 135) . The documentation in question is a book about the profiles of the Miftahul Ulum Islamic Boarding School and At-Tanwir Islamic Boarding School, biographies of the founders of the Miftahul Ulum Islamic Boarding School and At-Tanwir Islamic Boarding School, the work program of the Miftahul Ulum Islamic Boarding School and At-Tanwir Islamic Boarding School .

In the context of research that examines financing management in Islamic boarding schools, this research uses the theory proposed by Thomas Johns. The concept of education financing has at least three statements related to it. As discovered by Thomas H. Jones (Jones, 1985, p. 20) · namely how money is obtained to finance educational institutions, where does it come from, and what is it spent on and who is spending it. It is the administration or business management of educational institutions. Furthermore, three important things are also explained, namely economics related to allocation and financing related to distribution. But the third is related to management which includes the functions of the planning, implementation and evaluation components. Thus, there is a difference in emphasis between the economics of education and the cost of education.

## **RESULTS AND DISCUSSION**

### **How the Islamic Boarding School Explores Agribusiness-Based Funding Sources at the Mifatahul Ulum Bangsalsari Islamic Boarding School and the At Tanwir Ledokombo Islamic Boarding School, Kab. Jember**

To implement the Islamic boarding school program for students, of course there is a need for management of sources of funds and clear allocations as an effort so that the policies issued by the kiai can be turned into a good program. Islamic boarding school financial management is important in the organizational management of educational institutions which will determine the smooth functioning of Islamic boarding schools. As is the case with the substance of education management in general, Islamic boarding school financial management activities should be carried out through a process of planning, organizing, directing, coordinating, supervising or controlling. Several financial management activities are in the form of obtaining and determining sources of funding, utilization of funds, reporting, auditing and accountability.

The responsibility of Islamic boarding schools as non-formal educational institutions for effectiveness in teaching and learning activities is closely related to financing issues, so it is not surprising that today most Islamic boarding schools utilize the assets they own. For example, the efforts made by the Miftahul Ulum Islamic Boarding School to explore financing by managing 10 hectares of coffee plantation land and the annual pesantren fee (UTAP) of Rp. 300,000 (Kiai Rustan, interview, Bangsalsari, 23 March 2020). Besides that,

the location of the pesantren which is classified as being in a plantation area, the pesantren works together with Perhutani by managing the land of Cultivation Rights (HGU) to continue to be committed to producing sustainable solutions for the benefit of the community and can bring coffee branding as superior coffee (Khozin, interview , Bangsalsarai , April 3, 2020). Meanwhile, within the At-Tanwir Islamic Boarding School the students and alumni are more functioning to be directed to manage rice fields and the community around the pesantren is focused on working on coffee fields (Dina Tsalis Wildana, interview, Ledokombo, 5 April 2020). It is the same with the Miftahul Ulum Islamic Boarding School that the At-Tanwir Islamic Boarding School is committed to receiving the right to manage HGU (Dahono, interview, 4 April). Therefore, the main media used by the two Islamic boarding schools are geographical locations with potential for farming, namely the Miftahul Ulum Islamic Boarding School on the Argopuro Slope and the At-Tanwir Islamic Boarding School on the Raung Slope.

As for the excavation of agribusiness-based Islamic boarding school financing sources at the Miftahul Ulum Bangsalsari Islamic Boarding School and the At Tanwir Ledokombo Islamic Boarding School, Kab. Jember, which will be discussed sequentially as follows: First, research findings at the Miftahul Ulum Bangsalsari Islamic Boarding School indicate that there are certain motivations that give confidence to pesantren to think about the existence, life and needs of pesantren. In addition, Islamic boarding schools also use the principle of barokah so that Islamic boarding schools are deemed sufficient to finance Islamic boarding schools. Second, research findings at the At-Tanwir Ledokombo Islamic Boarding School show the independence of the pesantren in finding sources of financing by managing coffee plantations by the At-Tanwir Islamic Boarding School and the local community. The At Tanwir Islamic Boarding School is able to finance all the needs for clothing, food and even the daily boards of its students.

Table 3.1 Cross-site Findings on Community Empowerment-Based Islamic Boarding School Funding Sources

Focus	Site Findings I	Site Findings II
How Islamic boarding schools explore sources of funding for Islamic boarding schools based on community empowerment	<ul style="list-style-type: none"> <li>- Coffee land management</li> <li>- Islamic boarding school fees</li> <li>- The principle of barokah</li> </ul>	<ul style="list-style-type: none"> <li>- Management of 58 hectares of coffee land so that the pesantren is very independent in obtaining funding sources</li> </ul>

#### **Allocation and Distribution of Agribusiness-Based Islamic Boarding School Funding at the Miftahul Ulum Bangsalsari Islamic Boarding School and At Tanwir Ledokombo Islamic Boarding School Kab. Jember**

Funds obtained from various sources need to be used effectively and efficiently. That is, every acquisition of funds in expenditure must be based on the needs that have been adjusted to the planning of education funding in Islamic boarding schools. These expenditures relate to school financial payments for the purchase of several sources or inputs from school performance such as administrative staff, teachers, materials,

equipment and pesantren facilities. Payments are expenses made by schools to meet school needs such as administrative staff, teachers, materials, equipment and facilities.

The allocation and distribution of funding for the Miftahul Ulum Bangsalsari Islamic Boarding School consists of 8 National Education Standards, including: new student acceptance funds, entrance test fees, Islamic boarding school fees, and learning processes, extra activity fees, book fees, yellow book fees for students and teachers (Ahmad Anwar , interview, Bangsalsari, 20 March 2020). Meanwhile, the budget allocation used as the operational cost of Islamic boarding schools refers to the National Education Standards (SNP) which are oriented so that all activities can be carried out smoothly. The following details the expenses of the At-Tanwir Islamic Boarding School (Zainul Wasik, interview, Ledokombo, 3 April 2020).

Table 3.2.1 Details of At-Tanwir Islamic Boarding School Expenditure in 2019-2020

No	Description	Amount
1	Graduate Competency Development	<b>Rp. 11,000,000</b>
2	Development of Content Standards	<b>Rp. 10,000,000</b>
3	Process Standard Development	<b>Rp. 20,000,000</b>
4	Development of Standards for Educators and Education Personnel	<b>Rp. 120,000,000</b>
5	Development of Islamic Boarding School Advice and Infrastructure Standards	<b>Rp. 60,000,000</b>
6	Development of management standards	<b>Rp. 36,000,000</b>
7	Development of Financing Standards	<b>Rp. 450,000,000</b>
8	Development and implementation of assessment systems	<b>Rp. 18,000,000</b>
		<b>Rp. 725,000,000</b>

Source: Documentation of the treasurer of the At-Tanwir Islamic Boarding School

Such as exploring agribusiness-based Islamic boarding school financing sources at the Miftahul Ulum Bangsalsari Islamic Boarding School and the At Tanwir Ledokombo Islamic Boarding School, Kab. Jember, which will be discussed sequentially as follows: First, research findings related to the allocation and distribution of Islamic boarding schools' financing at the Miftahul Ulum Bangsalsari Islamic Boarding School facilitate the financing budget, especially the Islamic boarding school expenditure budget and can be used as monitoring or controlling any spending on existing activities and adjusted to eight educational standards (SNP ) so that the allocation and distribution of Islamic boarding school funding is really carried out according to the needs of the Islamic boarding school. Second, research findings related to the allocation and distribution of Islamic boarding schools' financing at the At Tanwir Ledokombo Islamic Boarding School The budget

allocation used for the operational costs of the pesantren refers to the eight National Education Standards (SNP) which aim to ensure that all supporting activities for the Islamic boarding school can be fulfilled and can run smoothly without any hindrances and the At Tanwir Islamic Boarding School has a separate way to regulate the allocation of operational costs in carrying out all activities that take place within the pesantren environment related to financing management, because the At Tanwir Islamic Boarding School only relies on one source of funds from processing coffee yields .

Table 3.2.2 Cross-site Findings on Allocation and Distribution of Agribusiness-Based Islamic Boarding School Funding

Focus	Site Findings I	Site Findings II
The allocation and distribution of Islamic boarding school financing is based on community empowerment	- Adjusted to the eight education standards (SNP) so that the allocation and distribution of pesantren funding is really carried out according to the needs of the pesantren.	- The budget allocation used for the operational costs of Islamic boarding schools refers to the eight National Education Standards (SNP) which aim to ensure that all supporting activities for Islamic boarding schools can be fulfilled and can run smoothly without any obstacles.

### **Funding Planning for Agribusiness-Based Islamic Boarding Schools at the Bangsalsarai Miftahul Ulum Islamic Boarding School and the At-Tanwir Ledokombo Islamic Boarding School, Kab. Jember**

Discussing the meaning of management is quite important, before discussing Islamic boarding school financing planning, the aim is to facilitate and serve as a basis for thinking about entering Islamic boarding school financing planning. According to George R. Terry management is management is a distinctive process, which consists of actions: planning, organizing, actuating and controlling, which are carried out to determine and achieve the goals that have been set through the utilization of human resources and other resources. other.

The point is the achievement of previously set organizational goals with the help of other people. Stoner, Freemen and Gilbert in Abdul Hakim said, management is the process of planning, organizing, leading, and controlling the activities of members of the organization and the process of using all organizational resources to achieve the goals set by the organization.

Management according to Hendry L. Siks in the book *Principles of management* suggests that " *management is the coordination of all resources through the processes of planning, organizing, directing, and controlling in order to attain stated objectives* . Management manages all resources through the process of planning, organizing, actuating, and controlling in order to achieve goals objectively.

As a social process, management places its function on the interaction of people, both those who are under or above someone's operational position in an organization. Thus

management places more emphasis on efforts to use resources as efficiently and effectively as possible. From the definition of management above, even though there are slight differences between several management definitions, there is a meeting point between the expert definitions which have a management emphasis on four main elements namely; planning, organizing, implementing and evaluating. To understand Islamic boarding school financing planning, one must first understand the types of costs in terms of financing. The types of costs are:

### 3.3.1 Direct costs

It is the educational costs earned and spent by the school as an institution including the costs incurred for the implementation of the teaching and learning process, learning facilities, transportation costs, teacher salaries, whether issued by the government, parents, or the students themselves.

### Indirect costs

Indirect costs are lost profits (earnings forgone) in the form of lost opportunity costs that are sacrificed by students during learning. Another term that relates to the two sides of the budget, namely receipts and expenditures. The revenue budget is income that is routinely obtained every year by the school from various official sources. The spending budget is the amount of money spent at the end of each year for the benefit of implementing education in schools.

To prepare a financing plan or what is commonly referred to as a budget plan, things that must be considered: Identify the activities to be carried out during the budget period. Identify sources expressed in terms of money, services, and goods. All sources are expressed in terms of money because money is basically a financial statement. Formulate budgets in a format that has been approved and used by certain agencies. Prepare budget proposals to obtain approval from the authorities. Revise the budget proposal. Budget revision approval. Budget approval.

Such as the planning of agribusiness-based pesantren financing at the Miftahul Ulum Bangsalsari Islamic Boarding School, quoting Kiai Rustam's words that the community around the pesantren must be involved in the development of the pesantren, because however the pesantren cannot stand and develop without the participation of the community. This reason underlies Kiai Rustam to continue to invite and involve the community to participate in thinking about the sustainability of the pesantren (Kai Rusman, interview, Bangsalsari , 20 March 2020), apart from bringing closer emotional ties between the pesantren and the community and the At Tanwir Ledokombo Islamic Boarding School Kab. Jember, which will be discussed sequentially as follows:

First, research findings at the Miftahul Ulum Bangsalsari Islamic Boarding School show that there is transparency in planning pesantren financing, meaning that when planning pesantren funding, all pesantren *stakeholders* , both internal and external, namely the community who participate in managing the land owned by the pesantren, are involved. This principle is in accordance with the Republic of Indonesia Law No. 20 of 2003 concerning the National Education System Chapter XV Article 54 paragraphs 1 and 2:

"Community participation in education includes the participation of individuals, groups, families, professional organizations, employers and community organizations

in the implementation and quality control of educational services. Communities can participate as sources, implementers and users of educational outcomes.

Based on this law, the public has the right to know about the planning and use of funds in terms of their effectiveness and efficiency level. In line with the spirit and provisions of this law, the community has ample opportunities to be involved and involved in the management of education financing, especially Islamic boarding schools whose birth cannot be separated from the existence of the surrounding community, both in terms of thinking related to Islamic boarding schools policies, as well as the role as well as in terms of physical materials. Therefore, the management of financing originating from community participation must be pursued in an open and transparent system.

The next finding is that planning for pesantren financing has a democratic nature, meaning that when planning pesantren financing, all pesantren *stakeholders*, both internal and from the community who manage the land owned by the pesantren, are involved. So, in planning Islamic boarding school financing is well structured and in accordance with existing needs. As safe, the notion of education financing planning is an effort to look to the future in determining education policies, priorities and costs by taking into account the existing realities in the economic, social and community fields. As with the understanding of financing planning, of course the purpose of planning Islamic boarding schools is to develop the potential and meet the needs of the students served by the system. This fact requires that all Islamic boarding schools, every year must make a budget plan called the Income and Expenses Budget Plan. Apart from being a guideline for fundraising and spending, the purpose of preparing this budget is also the limitation and responsibility of the pesantren for the money received. With the existence of the RAPB for the pesantren, the pesantren plans to finance their pesantren.

The planning carried out by the pesantren regarding the financing of the pesantren can be freely arranged according to the needs and capabilities of the pesantren because it is not bound by funds from other parties and the government. The RAPB for Islamic boarding schools is prepared through a certain process, the size of which is based on the minimum needs each year, and the estimated income is guided by last year's revenue.

Furthermore, the findings regarding the planning of Islamic boarding schools financing by bringing emotional ties closer, meaning inviting and involving the community to participate in thinking about the sustainability of Islamic boarding schools, in addition to closer emotional ties between Islamic boarding schools and the community. Thus, this becomes their encouragement to take an active role in efforts to achieve the goals of self-sufficiency of Islamic boarding schools in terms of financing, this is what is meant by motivation in the research findings.

Second, the research findings at the At Tanwir Ledokombo Islamic Boarding School regarding the planning of agribusiness-based Islamic boarding schools financing in which the research findings found the following: The existence of pesantren concern for the community by providing job vacancies. Share results with managers proportionally. Fostering empathy for the employment needs of the community. Bridging the community to cooperate with Perhutani in cultivating the land belonging to the pesantren. We will explain these findings to avoid bias in understanding the meaning of findings related to financing planning at the At Tanwir Islamic Boarding School.

The existence of pesantren concern for the community by providing job vacancies means that the pesantren involves and empowers the pesantren *stakeholders* in planning Islamic boarding schools, including: alumni, the community around the pesantren, and Perhutani. With the involvement and empowerment carried out, it indicates that there is an openness in Islamic boarding school funding from the planning stage.

This openness is very much in accordance with the theory in financing planning which must adhere to several principles, including transparency as expressed by Sri Minarti below;

### **Transparency**

Transparent means openness. Transparent in the field of management means there is openness in managing an activity. in educational institutions, the field of transparent financial management means that there is openness in the financial management of educational institutions, namely openness of financial sources and amounts, details of use, and accountability must be clear so that it can make it easier for interested parties to find out. Financial transparency is urgently needed in order to increase the support of students' guardians, the community, and the government in the implementation of all educational programs in Islamic boarding schools.

### **Accountability**

Accountability is the condition of a person who is judged by others because of the quality of his performance in completing tasks to achieve the goals for which he is responsible.

### **Effectiveness**

Effective is often interpreted as achieving the goals that have been set. If it is defined, effectiveness is even deeper because in fact effectiveness does not stop until the goals are achieved but arrives at the qualitative results associated with achieving the vision of the institution. Financial management is said to fulfill the principle of effectiveness if the activities carried out can manage finances to finance activities in order to achieve the goals of the institution concerned and the qualitative *outcomes* are in accordance with the plans that have been set.

### **Efficiency**

Efficiency is related to the quantity of results of an activity. Efficiency is the best comparison between input and output or between power and output. Power in question includes effort, thought, time, and cost.

Sharing results with managers proportionally, this finding is based on the results of management of land owned by Islamic boarding schools which are shared proportionally with parties who are given some authority to manage land owned by Islamic boarding schools. The land belonging to the pesantren which is managed by the community and Perhutani is divided by the profits as follows; 20% for Perhutani, 30% for the community and the rest for the benefit of Islamic boarding schools. Islamic boarding school financing, as in the Islamic boarding school financing plan, is not only for the cost of education of students, but also for the living expenses of students at the Islamic boarding school, meaning that all financing for students at the At Tanwir Islamic Boarding School is free.

In the next finding, pesantren have empathy for the needs of community employment, this is based on the concern of Kiai Zainul Wasik as the leader of the pesantren for people

whose economic level is below prosperity, where they have to leave their hometown and away from their family just to make a living overseas. So that the pesantren took the initiative to do agribusiness which at the same time benefited the pesantren in terms of funding the pesantren.

What the kyai do as the supreme leader in the pesantren is compatible with the agribusiness theory put forward by Jim Ife. Jim Ife mentioned that there are three agribusiness-based strategies, namely, policy and planning, social and political action, and education and awareness raising. First, empowerment through policies and planning is achieved by developing or changing structures and institutions to realize more equitable access to resources or services and opportunities to participate in community life. Affirmative action or positive discrimination policies acknowledge the existence of disadvantaged groups (sometimes specified in structural terms), and seek to remedy this situation by changing the rules to favor disadvantaged groups. Second, empowerment through social and political action emphasizes the importance of struggle and political change in increasing effective power. How this is implemented depends on our understanding of power in the political process. But it emphasizes an activist approach and seeks to enable societies to increase their power through some form of direct (and often collective) action, or by equipping them to be more effective in the political arena. Third, empowerment through education and raising awareness emphasizes an educative process (in a broad sense) in equipping people to increase their empowerment. It includes awareness-raising ideas, helping people understand society and structures of oppression, giving people the vocabulary and skills to work towards effective change and so on.

The theory put forward by Jim Ife is quite in line with what is being done by the pesantren which cares about the existence of the community around the pesantren. Islamic boarding schools have an empowerment program through community involvement in the management of pesantren-owned land which has been earmarked to finance Islamic boarding schools from the start. However, Islamic boarding schools have good concern for involving the community to participate in managing, not just managing and getting fees. The community is also empowered by being given a proportional share of the proceeds from managing the land belonging to the pesantren. This means that Islamic boarding schools do not only provide "fish" but Islamic boarding schools provide hooks to continue to carry out business and activities to search for "fish", not just enjoy it once.

Table 3.3 Cross-Site Findings Allocation Regarding Islamic Boarding School Funding Planning Based on Community Empowerment

Focus	Site Findings I	Site Findings II
Community Empowerment-Based Islamic Boarding School Funding Planning	<ul style="list-style-type: none"> <li>- Demonstrates transparency in planning pesantren funding</li> <li>- Democratic nature</li> <li>- Closer emotional ties</li> <li>- There is motivation</li> </ul>	<ul style="list-style-type: none"> <li>- The existence of pesantren concern for the community by providing job vacancies</li> <li>- Share results with managers proportionally</li> <li>- Fostering empathy for the employment needs of the community</li> <li>- Bridging the community to</li> </ul>

### **Implementation of Agribusiness-based Islamic Boarding School Funding at the Miftahul Ulum Bangsalsari Islamic Boarding School and At-Tanwir Ledokombo Islamic Boarding School Kab. Jember**

Implementation of financing that needs to be done is bookkeeping or *accounting activities*. Bookkeeping includes two things, namely: management concerning the authority to determine policies for receiving or issuing money, as well as follow-up actions, namely receiving, saving and issuing money. The second type of management is also called treasurer management.

There are several components that need to be financed using money from the study fund. These components include: Honorarium for educational leader/person in charge. Honorarium for learning resources. Honorarium for the general leader of the institution. Honorarium for business administrators and assistants . Supplies and equipment costs. Cost of maintenance of infrastructure and facilities. Rent/contract costs. Funds for institutional business development are included , Other costs for development and unforeseen costs. In addition, there are businesses that are community service that need funds, these activities include: Providing course fees for underprivileged students, Efforts to improve the teaching abilities of learning resource staff, Activities that are dedicated to the interests of the surrounding community, and Willingness to manage business pursuits.

Such as the implementation of agribusiness-based Islamic boarding schools at the Miftahul Ulum Bangsalsari Islamic Boarding School and the At Tanwir Ledokombo Islamic Boarding School, Kab. Jember, which will be discussed sequentially as follows:

First, the research findings at the Miftahul Ulum Bangsalsari Islamic Boarding School which show the implementation of pesantren financing in the following findings; Creation of trust between pesantren caretakers and people who have an interest in the pesantren, Fostering the fighting spirit of the community in working and providing for their families, Islamic boarding schools' concern in efforts to empower the community.

In more detail related to the findings in The Miftahul Ulum Bangsalsari Islamic Boarding School will be discussed sequentially so that there is clarity from the findings. The creation of trust between pesantren caregivers and people who have an interest in pesantren, the purpose of this finding is related to well-recorded financial patterns. Financial records from all sources, both those originating from land management, corporate *CSR* and other funds.

Fostering the fighting spirit of the community in working and providing for their families, this is to foster the motivation of all pesantren *stakeholders* to focus on efforts to increase profits from managing pesantren-owned land, as an effort to provide funding for Islamic boarding schools and also for the benefit of their lives in relation to economic needs. Thus, pesantren *stakeholders* are given the freedom to compile a budget which is then recorded which forms the basis for implementing all activities in the pesantren, both regarding internal pesantren and the surrounding community. Next, the findings which

state that there is concern for Islamic boarding schools in efforts to empower the community, show that the efforts of Islamic boarding schools in meeting the funding needs of Islamic boarding schools do not ignore the existence of the community as one of the parties that must be given space and opportunities in building Islamic boarding schools.

The role of the community given by the pesantren, then gave birth to a sense of mutual need between the two. For example, pesantren have the desire to be financially independent and have land to manage, the community has the ability to manage. The role of each of these parties gave birth to a *symbiotic relationship of mutualism*. With the collaboration carried out by the pesantren and the community, the pesantren can meet their needs, the community also experiences the same thing, the community can benefit from the efforts made with the pesantren in the form of the opportunity for their sons and daughters to study at the pesantren, the pesantren can accept students from all economic groups. because pesantren can fulfill all the needs needed.

As stated by Babun Suharto regarding the role of the following pesantren (Suharto, 2018, p. 43) , pesantren as Islamic educational institutions have at least three important roles, namely *first*, as Islamic educational institutions, where in this case pesantren provide education both in formal and non-formal forms, which are in it taught the subject matter of the yellow books.

Second, as a social institution. In this case the pesantren accepts students from various groups regardless of the background of the santri. And third, as a place for broadcasting religion. It can be proven by the existence of a mosque in the pesantren, which is used as a place of recitation and studying the yellow books. The members of this recitation are not only from the santri but also from the community around the pesantren who also have a willingness to study Islamic religious knowledge.

Miftahul Ulum Islamic Boarding School in implementing Islamic boarding school funding is based on program planning that has been mutually agreed upon between the education manager and the community around the pesantren. Shows that there is good collaboration between the pesantren and the community as one of *the stake holders* of the pesantren. Funds obtained from various funding sources are intended for units of educational institutions, the community and financing the processing of land owned by Islamic boarding schools.

The empowerment carried out by the Miftahul Ulum Islamic Boarding School does not stop at giving the community the opportunity to get jobs which at the same time can support the funding of the Islamic boarding school, the community who participates in managing the Islamic boarding school land, although they do not participate in the capital, they also receive a share in the results of managing the Islamic boarding school land.

Implementation of Islamic boarding school financing by empowering the community is an excellent strategy and in accordance with the strategy put forward by experts to manage the resources owned for the benefit of Islamic boarding school financing. An educational institution must be able to find financial income as well as possible to meet the needs for educational funding. The strategy mentioned above can be realized through the implementation of various activities such as; Conduct internal and external analysis of potential sources of funds. Identify, classify and estimate sources of funds that can be explored and developed.

As stated by Thomas H. Jones, that is how money is obtained to finance educational institutions, where does it come from, and what is it spent on and who is spending it. It is the administration or business management of educational institutions. Furthermore, three important things are also explained, namely economics related to allocation and financing related to distribution. But the third is related to management which includes the functions of the planning, implementation and evaluation components. Thus, there is a difference in emphasis between the economics of education and the cost of education.

Second, research findings at the At Tanwir Islamic Boarding School which show the implementation of Islamic boarding school financing in the following findings; Empowering components related to Islamic boarding schools, such as alumni, community and Perhutani. Involve active students, alumni, and the community in implementing activities. Dividing Job Jobs. Instill the value of the struggle of Islamic boarding schools. Carry out activities according to procedures.

The findings related to the implementation of Islamic boarding school funding at the At Tanwir Islamic Boarding School will be discussed in depth sequentially so that there is clarity from the existing findings. Empowering components related to Islamic boarding schools, such as alumni, the community and Perhutani, this is the pesantren's concern for the community by providing job vacancies, this is based on findings in the field which show the pesantren's efforts to involve several parties in planning as well as implementing Islamic boarding school financing including; alumni, students and the community around the pesantren. They play an active role when compiling the budget for activities and actively participate in implementing the management of the pesantren's land as a source of funding for the pesantren.

Next is related to the findings which state that there is a job/job division as an effort for pesantren to empower components that have a relationship with pesantren, both emotional and intellectual relations, for example students, alumni and the community so that they can carry out activities according to their abilities. In detail the division of labor as follows; active male and female students participate voluntarily in their spare time, while studying. Male students participate in planting rice, corn, vegetables and other plants that can support their daily needs at the pesantren. Meanwhile, female students raise ducks, chickens and fish and participate in growing vegetables, spices and plants that are used as raw materials for medicine.

Regarding the findings in an effort to instill the value of the struggle of Islamic boarding schools, it is an effort to equalize the perceptions of all stakeholders to continue to strive for pesantren independence in terms of Islamic boarding schools' financing. Activities in the financing of Islamic boarding schools that carry out agribusiness are carried out according to procedures that have become shared values. As in the findings which state that all Islamic boarding school financing implementation activities are carried out according to procedure.

The implementation of Islamic boarding school financing through agribusiness has a positive impact on the land management community and the At Tanwir Islamic Boarding School. Finally, from the empowerment efforts carried out by the At Tanwir Islamic Boarding School students, there are now 500 people (male and female students) who finance their education and living expenses are free.

From agribusiness to managing land owned by Islamic boarding schools, Islamic boarding schools share the results of managing land owned by the community and various parties who are authorized to manage land owned by Islamic boarding schools, with a proportional percentage. The distribution of profits from the management of pesantren-owned land is a strategy for pesantren managers to boost and fulfill pesantren funding through community empowerment. The community is empowered at the same time for the benefit of the pesantren in terms of education financing and other financing at the pesantren.

Talking about community empowerment, there are various different definitions of empowerment *put* forward by experts. According to Noe *et.al*, empowerment is the giving of responsibility and authority to workers to make decisions. Meanwhile, according to Khan, empowerment is a continuous interpersonal relationship to build trust between employees and management (Soetjipto, 2002, p. 123).

Agribusiness can be interpreted as an effort to restore or increase the empowerment of a community to be able to act in accordance with their dignity in exercising their rights and responsibilities as a human community and citizens.

The ultimate goal of agribusiness is the restoration of human values according to their dignity as unique, independent and independent individuals. Unique in the context of human diversity; freedom from all internal and external shackles including worldly shackles and poverty; as well as being independent to be able to become a programmer for himself and be responsible for himself and others.

Agribusiness In order to create human values in accordance with their dignity, the At Tanwir Islamic Boarding School has carried out an agribusiness effort to finance Islamic boarding schools, which does not only think about the interests of the pesantren, but efforts to empower the community. Empowered humans are humans who are able to exercise their dignity as human beings, are independent in acting as human beings based on common sense and conscience. This means that humans do not have to be shackled by the environment, but only make the noble values of humanity as a control over their behavior. Humans are endowed with a conscience, so that they have good qualities in themselves according to their nature (Harahap, 2012, p. 78).

Efforts to implement Islamic boarding school financing through agribusiness are a good strategy in an effort to self-reliance Islamic boarding schools. Islamic boarding schools can stand and develop when they can utilize all available resources properly and correctly. The resources owned by pesantren are quite a lot and can be utilized as best as possible. In addition to resources in the form of land ownership, the pesantren has the strength of the alumni network and the community around the pesantren. It's just a matter of how Islamic boarding schools can take advantage of existing resources through strategies that are in accordance with the needs of empowerment. In line with Jim Ife's agribusiness strategy that has been carried out by the At Tanwir Islamic Boarding School in the implementation of funding for Islamic boarding schools that use agribusiness strategies to achieve the goal of Islamic independence from a financial standpoint.

Jim Ife said that there are three agribusiness-based strategies, namely, *First*, empowerment through policies and planning is achieved by developing or changing structures and institutions to realize fairer access to resources or various services and opportunities to participate in people's lives. Affirmative action or positive discrimination

policies acknowledge the existence of disadvantaged groups (sometimes specified in structural terms), and seek to remedy this situation by changing the rules to favor disadvantaged groups.

Second, Empowerment through social and political action emphasizes the importance of struggle and political change in increasing effective power. How this is implemented depends on our understanding of power in the political process. But it emphasizes an activist approach and seeks to enable societies to increase their power through some form of direct (and often collective) action, or by equipping them to be more effective in the political arena.

Third, Empowerment through education and raising awareness emphasizes an educative process (in a broad sense) in equipping people to increase their empowerment. It includes awareness-raising ideas, helping people understand society and structures of oppression, giving people the vocabulary and skills to work towards effective change and so on.

In the implementation of Islamic boarding school financing through agribusiness, Islamic Boarding School At Tanwir seems to understand quite well the flow that must be carried out for the successful implementation of Islamic boarding school financing. It can be seen in the findings regarding financing documents that specifically record and record all the processes of how money is obtained to finance educational institutions, where does it come from, and what is it spent on and who is spending it.

Table 3.4 Cross-Site Findings Regarding Implementation of Community Empowerment-Based Islamic Boarding School Funding

Focus	Site Findings I	Site Findings II
community empowerment-based Islamic boarding school financing	<ul style="list-style-type: none"> <li>- The creation of trust between pesantren caretakers and people who have an interest in pesantren</li> <li>- Fostering the fighting spirit of the people in working and providing for their families</li> <li>- The concern of Islamic boarding schools in efforts to empower the community</li> </ul>	<ul style="list-style-type: none"> <li>- Empowering components related to Islamic boarding schools, such as alumni, community and Perhutani</li> <li>- Involve active students, alumni, and the community in implementing activities</li> <li>- Dividing jobs</li> <li>- Instill the value of the struggle of Islamic boarding schools</li> <li>- Carry out activities according to procedures</li> </ul>

#### **Evaluation of Islamic Boarding School Funding in Empowerment at Miftahul Ulum Bangsalsari Islamic Boarding School and At-Tanwir Ledokombo Islamic Boarding School Kab. Jember**

Assurance that an activity does not deviate from the plans, goals and objectives that have been set, it requires continuous supervision. Supervision as one important aspect in the implementation of the plan. This supervision is an effort so that the implementation of development goes according to plan. Supervision is carried out to prevent financial irregularities and correct recording errors that may occur. Supervision can be internal or external, can also be carried out structurally or functionally which includes inspection, coaching and evaluation. This is then the same as Siswandi's submission that the practice of Kiai Rustam who frequently carries out routine evaluations of the activities that have been carried out becomes the evaluation stage of future activities (Siswandi, interview, Bangsalsari, 25 March 2020).

In a series of planning activities, control is one of the steps taken as an effort to ensure the planned program activities. Through control, progress, development, obstacles and deviations that arise can be identified so that they can be minimized. Control is an important step in efforts to ensure the implementation of cost management activities in accordance with the policy rules that have been implemented. Control tends to be carried out by the leadership or direct supervisor as a creative and anticipatory effort towards the implementation of the manager's duties.

Such as the evaluation of agribusiness-based Islamic boarding schools at the Miftahul Ulum Bangsalsari Islamic Boarding School and the At Tanwir Ledokombo Islamic Boarding School, Kab. Jember, which will be discussed sequentially as follows:

First, research findings at the Miftahul Ulum Bangsalsari Islamic Boarding School which show the evaluation of pesantren funding in the following findings; The implementation of the evaluation is proof of the kiai's seriousness in developing Islamic boarding schools and empowering the community. Concern for the success of activities planned with *stakeholders* and the community. Have a creative and anticipatory nature of everything that could happen in the future.

In more detail related to the findings in Miftahul Ulum Bangsalsari Islamic Boarding School will be discussed sequentially so that there is clarity from the existing findings. The implementation of the evaluation is proof of the kiai's seriousness in developing the pesantren and empowering the community, this finding is evidenced from the evaluation carried out by the kiai as the highest leader in the pesantren in a careful and scheduled manner to measure the extent to which the activities carried out are going according to plan.

The next finding states that the evaluation carried out by the Miftahul Ulum Islamic Boarding School which looks very creative and anticipatory of everything that might happen in the future, is a way of reducing and minimizing the occurrence of failures that can occur, in every activity implementation, especially those related to Islamic boarding schools' financing. using empowered community media cannot avoid all possibilities that can occur, which hinder and even deviate from the plan that has been mutually agreed upon between the pesantren and the management of the land belonging to the pesantren.

The evaluation carried out by the Miftahul Ulum Islamic Boarding School is consistent with what was conveyed by Ashar Arsyad as follows; Evaluation is a tool to see and measure the results of plans that have been set (Arsyad, 2002, p. 20) . Give appreciation

and rewards to subordinates according to the performance and behavior shown and redesign activities for future improvements for things that are still according to plan.

Evaluation of pesantren financing is a set of agreements that are used to make improvements that can be accounted for by all pesantren *stakeholders*, so that in subsequent evaluation findings it shows that the evaluation was carried out not only to look for the causes of obstacles that occurred in the implementation of planned activities, but also to become a phase control. This means that evaluation is not an arena for blaming each other regarding obstacles and obstacles in the process of implementing Islamic boarding school financing through community empowerment, but rather it is the highest forum for control.

Second, research findings at the At Tanwir Ledokombo Islamic Boarding School which show the evaluation of pesantren financing in the following findings; Evaluation to find out the achievement in accordance with the desired target. Evaluation is carried out by monitoring once a month and gathering administrators, alumni, students, and the community around the pesantren. Evaluation is carried out in a family atmosphere. Accelerate the implementation of the decision results of the evaluation

In more detail related to the findings in Pesantren At - Tanwir Ledokombo will be discussed sequentially so that there is clarity from the existing findings. Evaluation is to find out the achievement according to the desired target, this is done by routine evaluation of programs that have been planned beforehand, especially the Islamic boarding school financing program whether it has met the desired target or not.

Of course, what was carried out by the At Tanwir Islamic Boarding School indicated that there was a good understanding of the pesantren management which led to a finding regarding the existence of evaluation activities which were used as a means of controlling every program in the pesantren. As said by Nanang Fatah that (Fathah, 2000, p. 45) , evaluation of education funding is a way to measure, compare, control and assess the effectiveness of education funding. The financing evaluation process is as simple as follows : Monitoring ( *monitoring* ) , assessing , findings attached, actual performance or results. There are stages that must be passed when carrying out the evaluation as follows: There is a definite standard as a standard, both quality and quantity, cost and time, Comparing and measuring the reality on the ground with the standard used as a measure, Making improvement activities as corrections and recommendations in the future front.

Like the evaluation conducted by the At Tanwir Islamic Boarding School in relation to the Islamic boarding school financing program, it already has standards as controls for every program that has been planned to be implemented. So that in the evaluation efforts that have been carried out, we have talked about the achievements of each Islamic boarding school financing activity, whether it is according to the desired target, it is far deviating from what was previously planned. After evaluating the programs that have been implemented, then the existing solutions are executed in such a way as agreed in the evaluation forum. As stated by Ustaz Abd. Ghofur said that the repair decisions to be taken will be carried out immediately. For example, regarding the weaknesses in the marketing of coffee commodities experienced by managers, resulting in evaluation decisions in the form of certain activities, in this case coffee festival activities. This activity was held to boost marketing which is a weak point. From the results of these activities, product *branding* can finally be made premium and medium (Abd. Ghofur, interview, Ledokombo, 2 June 2020).

Next, in the evaluation of Islamic boarding school financing, the research findings show that the evaluation is carried out in a family-friendly atmosphere, meaning that the evaluation is carried out in a family-friendly atmosphere, like the egalitarian tradition of Islamic boarding schools (there is no *distance* between leaders and subordinates). The evaluation that Kiai Zainul Wasik initiated was a place for joint improvement for a better future.

The evaluation carried out by the At Tanwir Islamic Boarding School with a family atmosphere is the intelligence of the pesantren manager to find solutions to various problems that arise in the course of Islamic boarding school financing activities. Because it is undeniable and often occurs evaluation is a very sensitive phase in every organization. Many evaluation cases are used as a platform to find scapegoats for any problems that arise in the field. However, what the At Tanwir pesantren did was a good example for other institutions in conducting program evaluations.

As revealed by Wahyosumidjo (2008: 321), Evaluation is an activity that often shows various possibilities that lead to differences in goals, priorities, and differences in attitudes and responses from existing human resources. Meanwhile, Lindgren, (t.th: 365) defines evaluation as an activity to find results or decisions of educational institutions in order to achieve educational goals.

The next finding, regarding the results of the evaluation of Islamic boarding schools' financing that must be implemented immediately, is the pesantren's concern about serious improvement efforts and does not want any delays. So this shows that the evaluation carried out by Islamic boarding schools is a form of attention and as an instrument to evaluate the effectiveness of the program or the results of identifying solutions carefully based on the evaluations carried out. The evaluation carried out by the two Islamic boarding schools in this study emphasized that financing management which includes planning, implementation and evaluation must be managed as effectively and efficiently as possible.

Table 3.5 Cross-site Findings Regarding Evaluation of Community Empowerment-Based Islamic Boarding School Funding

Focus	Site Findings I	Site Findings II
Evaluation of Community Empowerment-Based Islamic Boarding School Funding	<ul style="list-style-type: none"> <li>- The implementation of the evaluation is proof of the seriousness of the Kyai in building Islamic boarding schools and empowering the community</li> <li>- Concern for the success of activities planned with <i>stakeholders</i> and the</li> </ul>	<ul style="list-style-type: none"> <li>- Evaluation to find out whether the achievement is in accordance with the desired target</li> <li>- Evaluation is carried out by monitoring once a month by gathering administrators, alumni, students, and the community around the pesantren</li> <li>- Evaluation is carried out in a family atmosphere</li> <li>- Organizing the</li> </ul>

<p>community</p> <ul style="list-style-type: none"> <li>- Have a creative and anticipatory nature of everything that could happen in the future</li> </ul>	<p>implementation of the decision results of the evaluation</p>
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## CONCLUSION

The results of this study were concluded after going through several phases, starting from data presentation then data analysis and discussion adjusted to the research focus, the conclusions of this study are as follows:

- 4.1 How Islamic boarding schools explore sources of agribusiness-based financing at the Miftahul Ulum Bangsalsari Islamic Boarding School and At Tanwir Ledokombo Islamic Boarding School Jember Covering the Miftahul Ulum Bangsalsari Islamic Boarding School in exploring sources of financing by way of managing coffee land and fixed fees for students and At Tanwir Ledokombo Islamic Boarding School in seeking funding sources relying only on land management coffee
- 1.2 Allocation and distribution of agribusiness-based Islamic boarding schools' financing at the Miftahul Ulum Bangsalsari Islamic Boarding School and At Tanwir Ledokombo Jember Islamic Boarding School Includes : Allocation and distribution of financing at Miftahul Ulum Bangsalsari Islamic boarding school is really carried out according to the needs of the pesantren and is guided by SNP and At Tanwir Ledokombo Islamic Boarding School has its own way of regulates the allocation of operational costs in carrying out all activities that take place within the pesantren environment related to financing management, because the At Tanwir Islamic Boarding School only relies on one source of funds from processing coffee yields . The budget allocation used for the operational costs of Islamic boarding schools refers to the eight National Education Standards (SNP) which aim to ensure that all activities supporting Islamic boarding schools can be fulfilled and can run smoothly without any obstacles.
- 1.3 Boarding School Funding Planning at Miftahul Ulum Bangsalsari Islamic Boarding School and At Tanwir Ledokombo Jember Islamic Boarding School Includes : Miftahul Ulum Bangsalsari Islamic Boarding School Shows that Islamic Boarding School Funding Planning is carried out in a transparent manner, with a democratic pattern, as well as emotional closeness, and there is motivation and the At Tanwir Ledokombo Islamic Boarding School Funding Planning is based on: caring, proportional profit sharing, growing a sense of empathy which then pesantren becomes a liaison between the community and Perhutani.
- 1.4 Implementation of agribusiness-based Islamic Boarding School Funding at Miftahul Ulum Bangsalsari Islamic Boarding School and At Tanwir Ledokombo Jember Islamic Boarding School includes : Miftahul Ulum Bangsalsari Islamic Boarding School Implementation of Islamic Boarding School Funding aims to create trust between caregivers and *stake holders* , foster community fighting spirit, and empower the community so that the expected goals can be achieved and Islamic Boarding School At Tanwir Ledokombo Implementation of Islamic boarding school financing is carried

out by empowering components related to Islamic boarding schools, such as alumni, community and forestry. As well as involving active students, alumni, and the community in carrying out activities. Dividing Job Jobs according to ability and instilling the value of the struggle of Islamic boarding schools. All activities related to financing are in accordance with written procedures.

Evaluation of Agribusiness-based Islamic Boarding School Funding at Miftahul Ulum Bangsalsari Islamic Boarding School and At Tanwir Ledokombo Jember Islamic Boarding School includes : Miftahul Ulum Bangsalsari Islamic Boarding School Evaluation of Islamic Boarding School Funding is carried out in a serious, caring, creative and anticipatory manner and At Tanwir Ledokombo Islamic Boarding School Evaluation of Islamic Boarding School Funding is carried out to determine activity achievements and to monitor. Evaluation is carried out by collecting business management components. It also builds a sense of family. then the results of the evaluation are carried out as quickly as possible in follow-up activities.

### **Author contributions**

The results of this study, related Islamic boarding school financing management, There are several suggestions that the researcher wrote among others : first, for the Miftahul Ulum Bangsalsari Islamic Boarding School and the At Tanwir Ledokombo Jember Islamic Boarding School to maintain and improve agribusiness financing management for Islamic boarding schools in the framework of achieving pesantren independence. Islamic boarding schools can progress and develop with independent efforts and efforts, without having to wait for funding from other parties . Second, for pesantren leaders or heads of educational institutions, the independence of pesantren can be started by properly and correctly utilizing the resources they have. So it is important to apply financing management for the creation of pesantren independence, to maintain the independence of pesantren in the midst of various community interests and thirdly, for future researchers, to carry out a follow-up research related to Islamic boarding school financing management for the sake of pesantren independence in other aspects broadly and in depth.

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