



IMPLEMENTATION OF AN INTEGRATED APPROACH IN BUDGET PLANNING FOR RESOURCE OPTIMIZATION IN ORGANIZATION

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This study aims to explore the application of an integrated approach in budget planning to optimize educational resources in the Muadalah Wustho Blokagung Banyuwangi Education Unit. With this approach, the research seeks to improve the efficiency of fund allocation, stakeholder involvement, and transparency and accountability of financial management. This research uses a qualitative approach with a case study method to deeply understand budget planning and management of educational resources in the Muadalah Wustho Education Unit. Data were collected through in-depth interviews, participatory observation and document analysis to gain comprehensive perspectives from various stakeholders. Data analysis was conducted descriptively, researchers identified patterns and developed practical recommendations relevant to the optimization of budget management in this educational institution. The results of this study indicate that an integrated approach to budget planning in the Muadalah Wustho Education Unit is effective in achieving efficient, adaptive and appropriate fund management. This approach is supported by transparency, accountability, and the utilization of technology that enables real-time budget monitoring, thereby increasing stakeholder trust and supporting better quality education.

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INTRODUCTION

Muadalah Wustho Blokagung Banyuwangi Education Unit is an educational institution that has a significant role in scientific and religious development in the Banyuwangi area. Under the auspices of Darussalam Islamic Boarding School, Blokagung, this educational unit was established in response to the need for education that is able to combine formal curriculum with traditional Islamic values. The name "Muadalah" itself refers to the equality or equivalence between the pesantren curriculum and general education, allowing students to get a state-recognized diploma without leaving the characteristics of pesantren education.

The history of the establishment of the Muadalah Wustho Blokagung Education Unit cannot be separated from the figure of K.H. Ahmad Hisyam Syafa'at, the caretaker of the

Darussalam Islamic Boarding School. With the vision of advancing Islamic education and equipping students with broad knowledge, K.H. Ahmad Hisyam established this institution in the early 2020s. He wants to ensure that santri are not only proficient in religious knowledge, but also able to compete in the modern world with adequate mastery of general knowledge (Dzimińska et al., 2020; Marchiori & Mendes, 2020).

Its commitment to creating a generation of intellectual scholars with a global outlook is the main basis for managing this institution (Altbach et al., 2019). The Muadalah Wustho Education Unit teaches various disciplines, both religious sciences such as tafsir, hadith, and fiqh, as well as general sciences such as mathematics, English, and science (Widiastuti et al., 2022 ; Idrees & Ullah, 2024). With an integrative approach, the

institution continuously strives to create graduates who excel in religious and academic sciences, and have a strong character based on Islamic values (Szabó et al., 2022; Dauphin & Veronis, 2024). Currently, Muadalah Wustho Blokagung has produced many alumni who take part in various fields, both in the realm of education, government, and the private sector, proving its real contribution to the progress of society, especially in Banyuwangi (Umam, 2024).

In examining the Implementation of an Integrated Approach in Budget Planning to Optimize Educational Resources at Muadalah Wustho Blokagung Banyuwangi Education Unit, several previous studies provide significant insights. The first research by Iskarim, (2022) examines the application of integrated financial management in Islamic educational institutions. The results of his research show that pesantren often experience challenges in managing separate budgets. By applying an integrated approach, institutions can optimize the allocation of funds from various sources, such as the government and the community. The findings highlight the importance of systematic planning to improve the quality of education in pesantren

Furthermore, research by Yudianto et al., (2023) focused on the effectiveness of participatory-based budget planning in formal and non-formal education institutions. The study emphasized the importance of involving all stakeholders, including teachers, students and parents, in the budget planning process. Yudianto found that the participatory approach not only increased transparency and accountability but also created a sense of ownership among stakeholders. As a result, the resulting education programs were more in line with the needs and expectations of the community. This research is relevant to the title raised because it shows that integration in budget planning can produce more comprehensive solutions (Poerwanti & Suwandayani, 2020).

The third study, conducted by Sarbini et al. (2019), explored the implementation of educational resource management policies in pesantren in East Java. Sarbini found that pesantren that implemented integrated budget planning were able to improve infrastructure and teaching quality more effectively. This study emphasizes that a holistic approach in budget management contributes to strengthening the quality of education and competitiveness of pesantren in the modern era. The findings support the importance of an integrated approach in budget planning in Muadalah Wustho Education Units, to ensure better optimization of educational resources (Sajjadih & Millei, 2024). Overall, these studies provide a solid framework to support the implementation of an integrated

approach in the Muadalah Wustho Education Unit of Blokagung Banyuwangi. By adopting the principles found in these studies, the institution can more effectively manage its budget and resources and ensure that the education provided is not only of high quality but also relevant to the current needs of society.

The novelty of this research lies in incorporating the concept of integration in budget management, which has been fragmented in the context of education in pesantren. Although there are previous studies that highlight financial management in Islamic educational institutions, this study brings a new approach by focusing on the integration of various resources, both in terms of finance, people, and infrastructure. This provides a more comprehensive picture of how holistic management can support the achievement of better educational goals (Lathifah et al., 2022).

The purpose of this study is to explore and analyze how an integrated approach can be applied in budget planning in educational institutions, especially pesantren. This research aims to identify the various resources available and design efficient and effective allocation strategies to improve the quality of education. In addition, this study aims to involve all stakeholders, including pesantren administrators, teachers, students, and the community, in the budget planning process. By involving all parties, it is expected to create a sense of ownership and shared responsibility for the management of educational resources.

The focus of this research is due to the need for financial management that is more adaptive, efficient, and in line with the development of educational needs in Islamic institutions, especially pesantren. The Muadalah Wustho Blokagung Education Unit, as an institution committed to integrating Islamic and general education curricula, is faced with complex challenges in managing its budget to support the two aspects of education in a balanced manner (Westberg & Primus, 2023; Hajita, 2024). With limited but diverse resources and support from various sources such as government, communities and parents, conventional approaches to budget planning are no longer sufficient. Fragmented planning models will only increase the risk of a mismatch between the budget provided and the real needs on the ground. (Andriyan & Yoenanto, 2022).

Researchers chose this title also based on the relevance of the integrated approach in the management of Islamic education in the modern era, where optimizing resources and improving the quality of education are needed to produce graduates who excel in religious and general sciences. By examining and analyzing the implementation of this integrated approach, this

research seeks to present a management model that is not only internally effective, but also able to inspire similar educational institutions in developing a sustainable and comprehensive budget planning system, so that the quality of education can continue to be improved optimally and sustainably.

RESEARCH METHODS

This research design uses a qualitative approach with a case study method. This approach was chosen because the research aims to understand complex social phenomena related to budget planning and management of educational resources in the context of pesantren. In this study, researchers will collect data through various techniques, including in-depth interviews, participatory observation, and document analysis (Sulistiyo, 2023).

In-depth interviews will be conducted with various stakeholders in the Muadalah Wustho Education Unit, including pesantren administrators, teachers and santri. The aim is to obtain views and experiences related to the budget planning process that has been implemented. Participatory observation will allow researchers to directly observe the dynamics of interaction between stakeholders in the context of budget management and educational resources. In addition, document analysis will be conducted on budget reports, education programs, and policies applicable in pesantren to gain a more comprehensive understanding of how budget planning is implemented (Dewi, 2019; Roosinda et al., 2021).

The data obtained will be analyzed using descriptive analysis technique, a qualitative analysis approach that is simpler but still able to provide a clear and detailed description of the phenomenon under study. With descriptive analysis, the researcher will organize the data according to the main categories that have been determined, such as budget planning, resource use, and challenges and opportunities in an integrated approach. The data will be explained and organized to capture common patterns and differences that emerge from interviews and observations (Rukhmana et al., 2022; Sari et al., 2022).

This method allows researchers to focus on presenting data in a coherent and organized manner, so that the results of the analysis can describe the real situation and needs in budget management in the Muadalah Wustho Education Unit. It is hoped that the results of this descriptive analysis will provide insights that can be easily understood by related parties, as well as offer applicable practical advice for educational institutions in optimizing resources and

improving the quality of their education (Jaya, 2020).

RESULTS AND DISCUSSION

Research Results

Effectiveness of an Integrated Approach to Budget Planning

The integrated approach to budget planning has increasingly demonstrated its effectiveness in improving alignment between budget allocations and the needs of educational resources in the Muadalah Wustho Education Unit. The application of this approach aims to ensure that available funds can be managed optimally, covering aspects of the curriculum, infrastructure and teaching staff. In the past, budget allocations were often not aligned with the actual operational needs of education, resulting in inequalities in the fulfillment of educational facilities and teacher welfare. With an integrated approach, budget planning can now be developed holistically by considering the needs of all important aspects of the education unit. This makes the allocation of funds more targeted and transparent, which in turn contributes to improving the overall quality of education services. As evidence of this finding, an interview was conducted with the Head of Finance at Muadalah Wustho Blokagung Banyuwangi Education Unit, Mr. Hasan.

"This integrated approach helps us to develop a budget that really matches the real needs of the school. For example, if there is an urgent need for facility repairs or teacher training, we can immediately adjust to the existing budget allocation without having to wait for a certain period. This makes the budget more flexible and responsive to the situation on the ground."

From these interviews, it is clear that an integrated approach not only improves the effectiveness of budget use but also strengthens accountability in fund management. With the alignment between budget and operational needs, education units can focus more on improving the quality of education without being burdened by the problem of ineffective budget shortfalls or surpluses. In addition, transparency in budget planning also plays an important role in building stakeholder trust, both from internal and external parties. These results show that an integrated approach plays a strategic role in achieving better education goals with an efficient and targeted budget.

An integrated approach to budget planning has proven its effectiveness in improving the efficiency and transparency of education fund management. With this strategy, budget allocations can be flexibly adjusted according to the needs of education units,

ensuring a balance between infrastructure, curriculum and teaching staff. In this regard, the indicator figure below illustrates how this approach contributes to creating a more responsive, accountable budget management system that is oriented towards improving the overall quality of education.

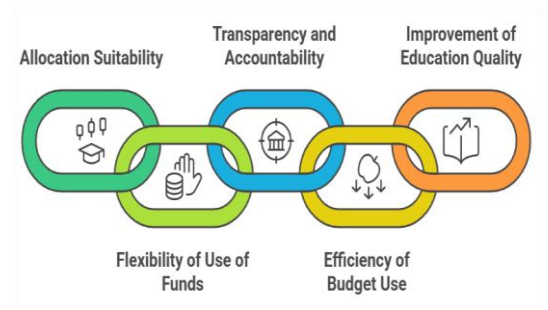


Figure 1. Indicators of Effectiveness of an Integrated Approach to Budgeting

The integrated approach to budget planning proved effective in improving the efficiency and transparency of fund management in the Muadalah Wustho Education Unit. By matching allocations to needs, flexibility in spending and increased accountability, this approach helps optimize educational resources. In addition, transparency in budget use builds stakeholder trust and ensures that funds are used to improve the quality of education. Thus, this approach is a strategic solution in achieving a more effective budget management system that is oriented towards improving the quality of education.

Improved Accountability and Transparency of Fund Management

The integrated approach to budget planning in the Muadalah Wustho Blokagung Banyuwangi Education Unit has shown significant results in improving the accountability and transparency of fund management. With this approach, the entire budget reporting and accountability process can be done more systematically, structured and easily audited. This not only makes it easier for internal parties to conduct supervision, but also opens up opportunities for external stakeholders to participate in monitoring and providing input. The involvement of various parties in budgeting adds a layer of transparency in the management of education funds, which in turn has a positive impact on public trust and related parties, such as parents, school committees and local government agencies. This increased trust is instrumental in building a stronger relationship between the education unit and its environment, creating a more professional and reliable education environment. As evidence of this finding, an interview was conducted with the Treasurer of the Muadalah Wustho Education Unit, Mrs. Siti

Rahma. In the interview, she explained the positive impact of this increased accountability.

"The integrated approach to budget planning really helps us to create clear and detailed reporting. Every expenditure we make can be explained openly to all parties involved, and that makes us more confident in carrying out our duties. The community is also more supportive, because they can see first-hand how the budget is allocated and used for clear needs."

From these interviews, it appears that the integrated approach not only strengthens internal accountability in budget management but also provides meaningful transparency for the surrounding community. With neat and accountable reporting, the community has greater trust in the management of education funds in the education unit. This shows that the integrated approach succeeds in creating a more open and accountable system, which is important for maintaining the reputation of the education unit and increasing support from stakeholders, so that the budget can be managed appropriately and in accordance with the real needs of education.

Utilization of Technology in Budget Planning and Management

The utilization of technology in budget planning and management at Muadalah Wustho Blokagung Banyuwangi Education Unit shows significant benefits in improving the effectiveness and efficiency of education fund management. The use of technology, such as accounting software or financial management applications, allows the school to monitor budget allocations and usage in real-time. Thus, the management can immediately identify and overcome obstacles that may arise during the budgeting process. In addition, technology allows flexibility in budget planning, so that it can be adapted quickly in the event of changes or urgent needs. These changes are particularly important given the dynamic needs of education, where meeting sudden needs is often unavoidable. With technology, reporting and monitoring processes can also be more accurate and organized, making it easier for auditors to conduct audits and increasing stakeholder confidence in the transparency of budget management. As evidence of these findings, an interview was conducted with the Information Technology Coordinator at Muadalah Wustho Education Unit, Mr. Ahmad Fauzi. He explained how technology plays a big role in facilitating budget management.

"With technology, we can monitor the budget directly and see the progress of the realization of the use of funds regularly. For example, if there is an urgent need for additional learning facilities, we can adjust the allocation of funds without having to wait long. This is

definitely more responsive than the time-consuming manual method."

From the interviews, it is clear that the use of technology has brought about significant changes in budget management in these education units. Not only does technology make monitoring easier, it also allows for a more adaptive and rapid budgeting process in response to dynamic situations. In addition, technology's ability to provide structured and detailed reports makes the audit process easier and more transparent, which in turn leads to increased accountability. With the support of technology, fund management becomes more efficient and effective, allowing available resources to be used as optimally as possible to support the growing needs of education.

The utilization of technology in budget planning and management in the Muadalah Wustho Education Unit has a positive impact in increasing the effectiveness and efficiency of the use of funds. With technology, the budget monitoring and reporting process becomes more transparent and accurate. Technology allows managers to make budget adjustments quickly and responsively to urgent needs, without the need to wait for the next budget period. In addition, the use of technology also makes it easier to conduct audits and increase stakeholder confidence in the fund management process. To better understand the impact of technology in budget management, the following table details the main aspects involved and a description of each aspect:

Table 1. Aspects of Technology Utilization in Budget Management

No.	Aspects	Description
1	Real-time Monitoring	Technology enables live and regular monitoring of budgets, helping managers to identify problems quickly and accurately.
2	Budgeting Flexibility	Technology facilitates faster adjustment of fund allocations in case of urgent needs without waiting for the next budget period.
3	Structured Reporting	The reporting process becomes more organized and accurate, making it easier for auditors to conduct audits.
4	Transparency and Accountability	Technology increases transparency in budget management, increasing stakeholder trust in the fund management process.
5	Management Efficiency	With technology, budget management becomes more efficient and effective, maximizing the use of funds for the growing needs of education.

The utilization of technology in budget planning and management in Muadalah Wustho Education Unit has a significant impact in improving efficiency and accountability. Technology enables real-time budget monitoring, provides flexibility to respond to urgent needs, and produces more structured reports. With increased transparency, the management of funds becomes more effective, allowing existing resources to be used as optimally as possible to support the dynamically evolving quality of education.

Discussion

Effectiveness of an Integrated Approach to Budget Planning

The findings suggest that an integrated approach to budget planning has proven effective in creating alignment between budget allocations and real needs in Muadalah Wustho Education Units. This approach not only serves as a more efficient means of allocating funds but also allows education units to address urgent needs, such as facility improvements and teacher training, flexibly without the need to wait for a

specific budget period (Yoon et al.,2023 ; Schuler et al., 2024). This flexibility plays an important role in making the budget more responsive to changes or urgent needs on the ground, which in turn contributes to improving the quality of education. This effectiveness is further enhanced by transparency in budget planning, which strengthens accountability in fund management and builds stakeholder trust in the education unit. This trust is essential in creating long-term support and sustainability of education programs in schools.

This finding is in line with the theory of human resource management and budgets described by Pratama, (2022) in the book *Human Resource Management*, which states that budget planning and management in line with operational needs can increase organizational effectiveness. They suggest that the budget must be adaptive to changing needs and field conditions so that the organization can achieve its strategic goals. In addition, Destiana, (2023) also revealed that an integrative and flexible planning structure is able to support organizational adaptation in the face of a dynamic environment. Thus, the implementation

of this integrated approach not only plays a role in the allocation of funds, but also as an adaptive and efficient organizational management strategy. This finding reinforces the theory that responsive and integrated budget planning is an important factor for achieving long-term goals, especially in the context of education in the current era of rapid change and dynamic needs (Albab, 2021; Syahriza, 2021).

Improved Accountability and Transparency of Fund Management

The findings confirm that an integrated approach to budget planning can create stronger transparency and accountability in the management of education funds in the Muadalah Wustho Education Unit. This approach allows every expenditure of funds to be reported clearly and in detail, making the management process more open and accountable. The involvement of various parties, including external stakeholders, in budget monitoring and supervision has a positive impact on public trust (Suryadi et al., 2024; Tyasmaning, 2024). This trust is not only important to support the sustainability of education programs but also helps to create a professional and transparent education environment where the community can actively participate in seeing how funds are allocated and used. Through this approach, education units not only demonstrate efficient management but also build a reputation as a reliable institution, which in turn increases external support.

This finding is in accordance with the views of Nasution et al., (2019) in his book *Public Sector Audit*, which emphasizes that transparency and accountability in budget management are very important to build public trust and maintain the reputation of the organization. Shafitri et al., (2025) revealed that transparency allows the public to monitor the allocation of resources, while accountability ensures every allocation can be accounted for. In addition, the theory from Kuntadi et al., (2023) in his research confirms that an integrated financial management system allows for more effective supervision, so that the organization can achieve its goals responsibly. These findings suggest that an integrated approach to budget planning not only supports efficient management, but also plays an important role in strengthening transparency and accountability. This makes the approach particularly relevant in an educational environment where public trust and strong stakeholder support are paramount.

Utilization of Technology in Budget Planning and Management

The findings show that the use of technology in budget planning and management in Muadalah Wustho Education Unit is very effective in creating efficiency and flexibility in

the use of education funds. With technology, such as accounting software and financial management applications, schools can monitor budget allocations in real-time (Westberg & Primus, 2023; delos Trinos et al., 2024). This allows for quick adjustments to immediate needs and responsive decision-making, which is essential in meeting dynamic educational needs. Technology not only speeds up the budgeting process, but also improves the accuracy of reporting and facilitates oversight. As a result, the audit process becomes more efficient and transparent, strengthening accountability in fund management. Stakeholder trust also increases as transparency is demonstrated through the use of technology.

This finding can be viewed by Akhmad et al., (2017) in his research which states that information technology has an important role in supporting management supervision and accelerating access to information for decision making. They assert that technology enables organizations to respond quickly to environmental changes and operational needs. In addition, the theory from Winedar & Tyas, (2022) in *Cost Accounting* states that technology in management accounting plays a role in providing relevant and timely financial data, so that managers can make more adaptive budget decisions. These findings suggest that the use of technology in the Muadalah Wustho Education Unit not only increases efficiency and flexibility in budget planning, but also supports the creation of transparent and accountable management, in line with best practices in modern financial management.

CONCLUSIONS

Based on the research results, the integrated approach to budget planning in the Muadalah Wustho Education Unit proved effective in achieving efficient and appropriate fund management. This approach not only ensures that the allocation of funds is aligned with the real needs of education, but also provides flexibility in addressing urgent needs, such as facility repairs and improving the quality of teaching staff. This effectiveness is further strengthened by the high level of transparency and accountability, where the reporting process is systematic and easily auditable.

This increased accountability plays an important role in building community and external stakeholder trust in education units. In addition, the use of technology in budget planning and management speeds up the process and improves accuracy in budget monitoring. The use of financial software allows schools to adjust budgets in real-time, providing ease of reporting and transparent oversight. Overall, the

application of an integrated approach and technology proved to be able to create more adaptive, professional and accountable fund management, which in turn supports the improvement of the quality of education in the education unit.

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