

Performance-based budgeting in private Islamic schools: Evidence from Eakkapa Sasanawich Islamic School in Thailand

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ABSTRACT

This study examines how performance-based budgeting (PBB) is used to enhance school management performance at Eakkapa Sasanawich Islamic School in Thailand. The research uses a qualitative descriptive analysis to delve into the process of planning and implementing PBB. Interviews were conducted with Foundation administrators, school management, and relevant parties associated with Eakkapa Sasanawich Islamic School to gather detailed information about the planning and implementation of PBB. The findings reveal that management at Eakkapa Sasanawich Islamic School has generally adopted PBB to control the funding allocated, aiming to improve management performance and regulate financial management within the school. The implementation of PBB involves several stages, including budget planning, ratification, implementation, reporting, and evaluation. This study suggests that educational institutions lacking a robust budgeting system at the school level could benefit from adopting effective and efficient budget planning to enhance school management performance in the future.

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1. Introduction

This research aims to analyze the implementation of performance-based budgeting (PBB) implementation at the Eakkapa Sasanawich Islamic School educational institution in Thailand. The study of budgeting is an issue commonly carried out in research in the field of public sector accounting. Most research is conducted at government agencies, public service agencies, and educational institutions, but studies at educational institutions, especially at the school level, are still limited. Several studies show that PBB has been adopted by many countries to increase the accountability and effectiveness of government agency programs (Van Helden and Uddin, 2016; Lee and Wang, 2009; Li et al., 2024; Srithongrung, 2018). PBB implementation also has an essential role in supporting the effectiveness and efficiency of budget use in educational institutions (Charoenkul and Siribanpitak, 2012; Radzi et al., 2019; Sangiumvibool and Chonglertham, 2017).

Among the countries that have implemented PBB, Thailand is one country that has given critical attention to the use of PBB, especially in educational institutions. Charoenkul and Siribanpitak (2012) explained that the PBB system was introduced in 2003 and implemented in 2004. The PBB system is oriented towards good governance: Transparency, fairness, stakeholder participation, efficiency and effectiveness, accountability, autonomy, and plan regulation. And targets, decentralization of authority, and performance evaluation related to institutional goals.

Although PBB practice has been practiced in educational institutions, most of it is carried out by higher education institutions such as universities, institutes, and other higher education institutions (Charoenkul, 2015; Sangiumvibool and Chonglertham, 2017), but educational institutions such as schools, especially Islamic schools, are still very limited. Islamic schools in Thailand are educational institutions whose numbers are still limited because Muslims are a minority in this predominantly Buddhist country. However, the management continues to improve and develop school management to provide the best service and support school sustainability (Pratolo et al., 2020). PBB is part of financial management that can help schools maintain financial resources to be managed and utilized as best as possible. PBB can help to

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control funding and use of school budgets to meet stakeholder needs (He and Ismail, 2023; Li et al., 2024; Mat et al., 2023). Therefore, this research explores the implementation of PBB at one of the Islamic schools in Thailand, namely Eakkapa Sasanawich Islamic School, and provides an overview of the school management's financial management.

This study investigates the implementation of PBB in the education sector, particularly in schools. While PBB is commonly applied in higher education institutions like universities, this research aims to extend its application to lower educational levels, such as schools. The Eakkapa Sasanawich Islamic School was selected for this study because Islamic education in Thailand is still underdeveloped but has significant potential for growth, similar to other schools. The findings from this research can provide valuable insights for both public and private schools that lack a budgeting system, aiding in sustainable financial planning, as both types of schools follow similar financial management systems.

This study enhances understanding of the role of PBB in school-level educational institutions. By analyzing the Islamic school sector, it highlights how these schools can serve as models for others lacking effective budget management systems, thereby supporting the development and sustainability of schools in Thailand.

The article is organized as follows: Section 2 reviews the relevant literature, Section 3 outlines the research methodology, Section 4 presents the results and discussion, and Section 5 provides the conclusion and implications.

2. Literature review

2.1. Islamic education in Thailand

Islamic educational institutions are institutions that are founded and implemented based on the values of Islamic teachings. There are two Islamic educational institutions: full-time and part-time madrasas. Full-time madrasas are Islamic educational institutions whose daily learning combines Islamic and general science curricula. Part-time madrasas are educational institutions where the learning process does not occur daily. It can be done twice to thrice a week with purely religious material in mosques (Aree and Rahman, 2016). The two types of madrasas have different orientation focuses. The target of full-time madrasas is Muslim students who, from the start, chose this institution as a place to learn more deeply about Islamic education, while part-time madrasas are generally held by students who study in public schools to get to know the basic teachings of Islam.

Islamic schools in Thailand are educational institutions that have not developed as well as general educational institutions. This is because Islamic schools are still a minority, so they need a lot of development in administrative management and service provision to users. Most Islamic schools in

Thailand are in the provinces of Narathiwat, Pattani, Yalam, and the modern Thai parts of Songkhla. This is because these areas have a majority Muslim population (Aslan et al., 2020).

The presence of Muslims in the southern region of Thailand encourages people to maintain, express, and symbolize their identity, especially through religious institutions, including religious education institutions, namely through the establishment of traditional Islamic boarding schools or schools (Aree and Rahman, 2016). Private Islamic schools result from a government campaign that has modernized traditional Islamic boarding schools. The government's policy is to modernize traditional Islamic boarding schools to expand the development of Islamic private schools in Thailand by providing a balanced curriculum according to Thai government standards.

The modernization of private Islamic schools must be supported by good administrative and technical management to provide better services. Management of financial resources through the implementation of PBB can be a supporting factor so that schools can manage all financial resources effectively and efficiently according to the vision and mission that has been developed.

2.2. PBB in educational institutions

PBB is a budgeting system that presents aims and objectives requiring funds, program costs, and related activities proposed to achieve these objectives, as well as the outputs to be produced or services to be provided under each program (Srithongrungrung, 2018). PBB is designed to strengthen the link between funding and results (outcomes) by systematically using formal performance information to improve technical efficiency and spending allocation. PBB is a budget model that focuses on resource allocation based on performance information in a program. This performance information is used to approve each activity program in an organizational unit to provide public services (Li et al., 2024; Pratolo et al., 2020; Sangiumvibool and Chonglertham, 2017).

PBB has several advantages: First, PBB focuses on resource allocation to achieve outputs and results. Therefore, the PBB can achieve a more efficient resource allocation process. Second, the PBB has flexibility regarding funding allocation between programs based on performance achievements due to poorly implemented programs. Third, the PBB provides a long-term vision to accommodate sustainable annual programs as part of a modern organizational strategy. Fourth, PBB provides more informative and objective performance in each program to serve as a basis for assessment for the executive.

The PBB process has several stages of the implementation process. First, the planning stage, namely estimating the funds spent for each work program by estimating the amount of revenue that will be obtained in the future (Wahyudin et al.,

2018). Of course, all processes must align with the vision, mission, and policies that apply to the organization.

Second, budget ratification is a political process involving the reliability and skill of the principal and budget manager to rationalize the proposed program and the amount of funds needed. In this stage, the budget manager is expected to have great readiness, integrity, and responsibility to carry out the program to be approved. Third is budget implementation, namely implementing the program by mutually agreed commitments; fourth is budget reporting and evaluation, namely the preparation of a budget report by the relevant work unit and then reporting it to the head of the institution. The report at least includes information on the amount of budget allocation, the amount of funds that have been used, performance achievements or work programs that have been implemented, and finally, the remaining budget that has not been absorbed or work programs that have not been implemented (Achdiat, 2010; Wahyudin et al., 2018).

PBB's success can be supported by the following factors (management policies and budget planning) (Charoenkul, 2015): First, a strategic plan that is formulated with clear objectives and clear operational guidelines to link input with output. Second, leadership from management, namely the party, must have determination and strong characteristics that can motivate all members of the organization to improve performance on an ongoing basis. Apart from that, management needs expertise in their field to be responsible for every task. Third, understanding and participation of staff at all levels of management is required, starting from strategic planning, implementation, and output/outcome production to achieve mutual understanding in achieving goals. Fourth, constant supervision, monitoring, and upgrading of the knowledge and skills of each staff regarding PBB implementation. Fifth is continuous development related to management tools and operational processes to improve quality (He and Ismail, 2023; Li et al., 2024; Prang, 2022; Mat et al., 2023).

3. Research methodology

This research uses a qualitative descriptive method to answer the research objectives. The study was conducted at a private Islamic school, Eakkapa Sasanawich Islamic School, in the Khlong Thom district, Krabi Province, Thailand. The data collection method is structured interviews with respondents and documentation to obtain administrative information as supporting data. Respondents to this research were school principals, heads of finance and accounting, foundation administrators, school committees, staff, and teachers. The data collection and analysis process is carried out by asking specific questions related to performance-based budget planning and implementation, which includes 1) Planning stages, 2) Budget ratification, 3) Budget Implementation, and 4) Budget reporting and

evaluation stage. Next, the interview results will be analyzed to see the budget planning and implementation that Eakkapa Sasanawich Islamic School has carried out. The final result of this analysis is drawing conclusions and recommendations regarding the planning and implementation of PBB at school-level educational institutions in the future.

4. Results and discussion

Eakkapa Sasanawich Islamic School is a private Islamic school founded in 2005. It uses a teaching and Islamic boarding school system that requires every student to live in a cottage available at the school. This school is in the Khlong Thom district, Krabi Province, Thailand, with an area of 40 hectares, which has four buildings, 21 classrooms, and five laboratories to support the teaching and learning process (www.youtube.com).

Eakkapa Sasanawich Islamic School has around 800 students, including men and women. The education base applied is Islamic religious education, complemented by general education. Students' learning activities start with congregational morning prayers, followed by reading the Koran and then preparations before going to school, namely bathing, and breakfast. Learning is divided into two sessions: the first session of religious lessons and the second session of general studies. Classes at school are held for around 8 hours from morning to evening, every Monday to Friday. The evening activity is reciting the Koran together, which starts at 19.00 and lasts until 21.00 in Thailand. Apart from studying and reading the Qur'an, students also have extracurricular activities, such as non-academic activities to support student creativity, which are chosen according to each student's interests (www.kompasiana.com).

The school management structure of Eakkapa Sasanawich Islamic School consists of the Foundation and school management. Apart from that, the local government is an external party that monitors and guides to support school progress. In general, the funding sources for Eakkapa Sasanawich Islamic School come from the Foundation, student admissions, and the government, which is also the largest funder of this school. Funding is part of a government program that budgets a certain amount to support school financial capabilities. Funds from the government are used to support school needs such as operations, salary payments, administrative requirements, etc.

The analysis process in this study began with interviews with various management personnel at Eakkapa Sasanawich Islamic School, including foundation administrators, school principals, heads of finance and accounting, school committee members, staff, and teachers. The data collected were analyzed based on the stages of PBB implementation, as outlined by Mauro et al. (2017), Mutiarin et al. (2020), Pratolo et al. (2020), and Wahyudin et al. (2018):

a. Budget planning: At Eakkapa Sasanawich Islamic School, budget planning begins with evaluating the previous year's work programs and then establishing performance indicators for the upcoming year. The Foundation owner, school management, and local government are responsible for budget planning. School funding mainly comes from student fees and government contributions. The local government's involvement in the planning stage ensures accountability, as a significant portion of the funding is from government assistance. Performance indicators are formulated based on the estimated funding for the upcoming fiscal year. Management then prepares the school budget, aligning it with proposed work programs from each unit and ensuring these align with the school's needs, vision, mission, and policies.

During one academic period, the school management identifies several budget types based on interviews with management. Generally, three main types of budgets are determined: education, operational, and development budgets.

- Education budget: This covers costs for student supplies, educational materials, extracurricular activities, improving both academic and non-academic achievements, and scholarships for high-achieving and financially disadvantaged students.
- Operational budget: This is used for teacher and staff salaries, office equipment and supplies, transportation, and official travel expenses.
- Development budget: This funds the construction and maintenance of school buildings and infrastructure.

Table 1 illustrates the sources of funding obtained from various parties:

- Government funding: This is received once a year and is used to cover school operations.
- Parent contributions: These are provided by students' parents (school committee) and are used for educational expenses, construction, and equipment. Parents contribute a fixed amount every month, as determined by the school.
- Community grants: These funds support school construction. Community grants are voluntary, both in terms of the amount given and the timing. In addition to financial donations, the community can also contribute goods such as inventory, equipment, literature books, and other items that support the school's construction and development.

b. Budget ratification: At the budget ratification stage, the budget management unit is expected to have great readiness, integrity, and responsibility to carry out the program to be approved. The routine programs budgeted every year are academic development programs, non-academic/talent development, educational

curriculum development, educational staff development, and school advice and infrastructure development. Each program has a unit responsible for submitting and presenting work program proposals, including the required budget. The budget plan is at least able to accommodate the needs of all stakeholders to fulfill an accommodative and efficient budgeting system. Furthermore, the proposed budget for each unit is consolidated with other work units and held in meetings with school management, the head of the Foundation, and the relevant government so that each approved work program can be controlled and evaluated properly.

c. Budget implementation: Budget implementation is the stage of implementing a work program approved and carried out by mutually agreed commitments. The school has implemented all approved programs, such as academic development programs, non-academic/talent development, educational curriculum development, educational staff development, and school advice and infrastructure development. The implementation of the work program is supervised through an adequate management control system so that implementation does not deviate from the main objective of the work program so that the budget spent is absorbed according to needs.

Each type of budget has a specific amount of funds allocated for use. These allocations are reviewed to determine if they have been effectively utilized. The surplus/deficit percentage helps management evaluate if the budget was sufficient or if there was a surplus or deficit. This percentage can identify which budget types were not implemented effectively, providing insights for improvements in the next period.

Table 1: Funding sources

No.	Funding source	Funding purposes
1	Government	Operation
2	Student's parents (school committee)	Education, construction, and equipment
3	Community grants	Development

d. Budget report and evaluation: Budget reporting and evaluation, namely the preparation of a budget report by the relevant work unit and then reporting it to the head of the Institution, namely the head of the Foundation. Apart from that, the school also reports budget performance to the government as a form of accountability for using funds from the government. The budget accountability report presented by Eakkapa Sasanawich Islamic School includes information on the amount of funds allocated to the work program, the amount of funds that have been used (funds absorbed in the work program), and the work programs implemented. Reporting on implemented work programs is accountability for all work programs that have been approved. And the last thing is to report the remaining budget

that has not been used or work programs that have not been implemented.

The final step is evaluating all work programs that have been implemented. The budget evaluation is based on reports of these programs. The Foundation head, school principals, and the relevant government officials are responsible for this evaluation. They aim to determine if the completed work programs met their proposed objectives. Any issues or shortcomings in the programs will be considered for future improvements.

The next step is to review the remaining budget. An unused budget indicates incomplete or unimplemented work programs. If any such programs are identified, the leadership will decide whether to revise them, use the budget more efficiently, or eliminate them in the next academic year. This decision is made collaboratively by the Foundation, school management, and the relevant government officials, prioritizing the progress and sustainability of Eakkapa Sasanawich Islamic School.

PBB is not the only budgeting system that can be used. Some commonly used budgeting systems are traditional budgeting, zero-based budgeting, and PBB. However, both budgeting systems have shortcomings. For example, [Liyanaage and Gooneratne \(2021\)](#), [Popesko et al. \(2015\)](#), and [Zeller and Metzger \(2013\)](#) explained that traditional budgeting is budgeting that only focuses on monitoring the receipt and expenditure of funds. The budget classification of educational institutions is formed based on the types of receipts and expenditures that occur in a certain period. Traditional budgeting can cause excessive spending because there are no defined classification limits for types of expenditure, which can result in budget inefficiency and risk financial stability. This type of budgeting is generally widely used by various institutions because it is easy to do, but control over revenues and expenditures is still weak.

[Ekanem \(2014\)](#) and [Ibrahim \(2019\)](#) revealed that zero-based budgeting is oriented towards using a zero-balance budget. Educational institutions focus on maximizing budget use so that the set budget must be used until it is used up. However, this budgeting has weaknesses in terms of effectiveness. When an educational institution has provided an expenditure budget for a certain period, the budget must be spent. This can be risky if the budget cannot be spent. There will be a risk of manipulation to spend the budget, resulting in the ineffectiveness of budget use.

This is different from PBB, which focuses on a budgeting system based on work programs for a certain period so that educational institutions know what will be done during one period. [Liyanaage and Gooneratne \(2021\)](#), [Popesko et al. \(2015\)](#), and [Zeller and Metzger \(2013\)](#) explained that PBB makes it easy to control financial expenditure and ensure that planned programs can be implemented effectively. PBB helps educational institutions control work programs that are being implemented effectively and

those that are not running optimally so that they can be evaluated so that development can be carried out in the next period ([Charoenkul and Siribanpitak, 2012](#); [Mauro et al., 2017](#); [Sangiumvibool and Chonglertham, 2017](#)).

The challenge faced in implementing PBB is the availability of human and financial resources. Achieving institutional goals depends on human resources working according to their expertise. Currently, the implementation of budgeting at Eakkapa Sasanawich Islamic School is carried out by management, such as the school principal and financial staff, who do not yet fully understand the budgeting system. This is because the school does not have limited human resources. Therefore, the school is trying to increase the capacity of financial staff through special training so that they can improve their ability to implement the budgeting system.

The availability of financial resources is a significant challenge when implementing PBB. Each year, the school requires a substantial budget to execute its work programs. However, not all funding sources are available simultaneously. For instance, government funds are received only at the beginning of the year, while many work programs take place mid-year. To address this, management must rely on funds from parent contributions and community grants to cover routine expenses such as operational and education costs. The government budget can then be reserved for work programs that can be delayed, such as construction and human resource development.

This research has both regulatory and practical contributions. The application of PBB can offer valuable insights for policymakers (government) to support the work programs of educational institutions. It is recommended that the government adjust the timing of budget disbursements to better meet the funding needs of each work program. Additionally, the government can provide resources for developing human resource capacity in budget management, enabling educational institutions to independently manage their finances.

Practically, the application of PBB can benefit other educational institutions that do not yet have a budgeting system. These institutions can adopt PBB as a financial management system to improve financial oversight. By integrating PBB into work program planning, educational institutions can better control fund allocation and evaluate each work program, thereby supporting their overall development.

5. Conclusion and implication

This research aims to analyze the implementation of PBB at Eakkapa Sasanawich Islamic School. A qualitative descriptive approach was used to explore financial management and the PBB planning and implementation process that Eakkapa Sasanawich Islamic School had carried out. The results of our research show that Eakkapa Sasanawich Islamic

School is a private Islamic school that has a fairly good management structure because apart from being controlled by the Foundation and school management, there is also supervision from the government as an external control to support the school's progress. Funding sources originating from the Foundation, student admissions, and the largest funding from the government are used to support the operational activities and development of Eakkapa Sasanawich Islamic School.

The PBB planning and implementation process at Eakkapa Sasanawich Islamic School starts with budget planning, which refers to the work program that will be proposed by each work unit, which must, of course, be with the school's needs and in line with the vision and mission and policies that apply to Eakkapa Sasanawich Islamic School. Furthermore, the proposed budget for each unit is consolidated with other work units and held in meetings with school management, the head of the Foundation, and the relevant government so that each approved work program can be controlled and evaluated correctly. Budget implementation is the stage of implementing a work program approved and carried out by mutually agreed commitments.

The final section is a budget accountability report presented by Eakkapa Sasanawich Islamic School, including information on the amount of funds allocated to the work program, the amount of funds that have been used (funds absorbed in the work program), and the work programs that have been implemented. Furthermore, the remaining budget report is used as evaluation material for leadership to improve the work program for the next fiscal year.

This research has implications for implementing PBB as an effective and efficient budget management system to maintain the availability of financial resources and control the course of work programs so that they can be carried out well by the school's vision, mission and policy direction. This research can be used as literature for other educational institutions, especially schools, both Islamic and general schools, which have a simple (traditional) budget management system or do not even have a basic reference in managing the budget so that every financial resource and work program implemented can be carried out well.

Compliance with ethical standards

Ethical considerations

This study was conducted following ethical guidelines to ensure the protection and respect of all participants involved. Before data collection, informed consent was obtained from all interviewees, including Foundation administrators, school management, and relevant parties associated with Eakkapa Sasanawich Islamic School. Participants were informed about the study's purpose, procedures, and their rights, including the right to withdraw at any time without any consequences. Confidentiality and anonymity of the

participants were maintained throughout the study, and data were stored securely to prevent unauthorized access. The study adhered to the ethical standards outlined by the Universitas Muhammadiyah Makassar and the local regulations governing research involving human subjects.

Conflict of interest

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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