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RETHINKING TEACHER SALARY PLANNING IN ISLAMIC BOARDING SCHOOL-BASED MADRASAHS: A STUDY OF PAYROLL GOVERNANCE AND TEACHER WELFARE

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Abstract:
This study aims to analyze the salary planning system at MTs Pondok Pesantren Al Hasanah Ujungbatu. Teacher welfare is critical in Islamic schools because salary certainty affects motivation, retention, and quality. In pesantren-based madrasahs, payroll capacity depends on limited income, making planning a governance concern. This research employed a qualitative field design. Data were collected through observation, interviews with foundation leaders, madrasah managers, and teachers, and documentation. The first finding shows that teacher payroll is managed internally by the foundation and madrasah. Its implementation depends on student fees, donations, and funds. The second finding reveals that salary planning is conducted annually through the madrasah budget mechanism. However, salary amounts are not guided by formal standards. The third finding indicates limited transparency and teacher participation in payroll planning. Teachers understand attendance and teaching hours as salary indicators, but not the full calculation process. This condition weakens perceived fairness and welfare. This study contributes to Islamic education management by integrating payroll planning, financial capacity, and teacher welfare. It also offers a basis for fairer, more transparent, and sustainable salary governance in madrasahs.

Abstrak:
Penelitian ini bertujuan untuk menganalisis sistem perencanaan gaji di MTs Pondok Pesantren Al Hasanah Ujungbatu. Kesejahteraan guru sangat penting di sekolah Islam karena kepastian gaji mempengaruhi motivasi, retensi, dan kualitas. Di madrasah berbasis pesantren, kapasitas penggajian bergantung pada pendapatan yang terbatas, membuat perencanaan menjadi perhatian tata kelola. Penelitian ini menggunakan desain lapangan kualitatif. Data dikumpulkan melalui observasi, wawancara dengan pimpinan yayasan, pengelola madrasah, dan guru, dan dokumentasi. Temuan pertama menunjukkan bahwa penggajian guru dikelola secara internal oleh yayasan dan madrasah. Pelaksanaannya tergantung pada biaya mahasiswa, donasi, dan dana. Temuan kedua mengungkapkan bahwa perencanaan gaji dilakukan setiap tahun melalui mekanisme anggaran madrasah. Namun, jumlah gaji tidak dipandu oleh standar formal. Temuan ketiga menunjukkan transparansi dan partisipasi guru yang terbatas dalam perencanaan penggajian. Guru memahami kehadiran dan jam mengajar sebagai indikator gaji, tetapi bukan proses perhitungan penuh. Kondisi ini melemahkan keadilan dan kesejahteraan yang dirasakan. Studi ini berkontribusi pada pengelolaan pendidikan Islam dengan mengintegrasikan perencanaan penggajian, kapasitas keuangan, dan kesejahteraan guru. Ini juga menawarkan dasar untuk tata kelola gaji yang lebih adil, lebih transparan, dan berkelanjutan di madrasah.

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INTRODUCTION

Teacher payroll planning is a strategic issue for society because teachers' welfare is directly connected to the continuity and quality of educational services. When teachers receive predictable, fair, and timely salaries, schools are more likely to maintain motivation, commitment, and instructional stability. This issue is particularly important in private and Islamic educational institutions, where the capacity to pay teachers often depends on institutional financing, student contributions, and the ability of managers to allocate resources responsibly. Previous studies indicate that teacher welfare is not merely an internal employment matter, but a factor that shapes educational quality, work commitment, and productivity (Rwigema, 2022; Fatria et al., 2022; Sulistiasih & Widodo, 2021). Direct compensation has also been associated with teacher motivation and productivity in private schools (Kamaruddin et al., 2023). Therefore, a payroll planning system should not be understood only as an administrative routine, but as an essential mechanism for sustaining teacher welfare and improving the quality of education delivered to the community in a measurable and accountable manner. This makes issue urgent

The general problem underlying this study is the weak salary protection experienced by many non-civil-servant teachers, especially in private schools and madrasahs. In Indonesia, honorary and non-ASN teachers often work with limited income security, unclear compensation standards, and high dependence on institutional policies. This situation creates an equity problem because teachers perform formal educational responsibilities, but their remuneration may not reflect workload, qualifications, length of service, or professional contribution. Studies on honorary teacher compensation show that salary systems remain uneven and frequently depend on school financial capacity rather than objective job value (Apriliyani & Meilani, 2021; Latief & Hidayatulloh, 2025). Broader policy discussions also emphasize disparities affecting non-ASN teachers and the need for more equitable education management (Budiman et al., 2025). If this problem is not addressed, teacher welfare may decline, additional side jobs may become unavoidable, and instructional focus may be disrupted. Thus, salary planning must be treated as a managerial and ethical concern in educational governance, especially within private institutions and community-based schools serving local religious communities today.

The phenomenon found at MTs Pondok Pesantren Al Hasanah Ujungbatu shows this broader problem in a concrete institutional setting. All teachers in the madrasah are honorary teachers, while teacher salaries are mostly financed by the foundation through student monthly fees and other limited institutional income. The number of students is still relatively small, so the financial space available for salary allocation is also restricted. As a result, teacher salaries remain low and are not yet sufficient to meet basic living needs. Some teachers therefore seek additional income outside school activities, although they continue to understand the financial limitations of the pesantren. The institution also faces several internal problems: salary administration still relies on manual records, salary standards have not been formally established, performance-based incentives are not yet available, and payroll planning remains dependent on foundation funds. These conditions indicate that the issue is not only low salary, but also weak planning, limited transparency, insufficient institutional system development, and limited evaluative feedback needing stronger managerial reform in practice across planning stages.

Previous studies have addressed several aspects related to this topic, but they tend to focus on separate dimensions. Research on teacher payroll information systems emphasizes web-based applications, data processing, and administrative efficiency in schools and madrasahs (Rizaldi, 2024; Jannah et al., 2024; Nitami et al., 2025). Other studies discuss compensation systems, job value, and teacher welfare, but do not always connect these issues with the distinctive financial structure of pesantren-based madrasahs (Latief & Hidayatulloh, 2025; Salehuddin et al., 2024). Meanwhile, research on Islamic boarding school financial management highlights independence, transparency, accountability, and fund optimization, yet it often remains at the level of general institutional finance rather than specific teacher salary planning (Hamdana & Donna, 2024; Hartono & Syafi'i, 2025). The research gap lies in the limited integration between payroll planning, teacher welfare, financial capability, and participatory governance in private Islamic boarding school institutions. This gap is important because payroll policy directly affects teacher sustainability, institutional credibility, and educational service continuity in rural contexts and small foundations locally and operationally today.

The state of the art of this study lies in its attempt to examine teacher salary planning as an integrated management system rather than as a narrow payment activity. Recent studies have shown the importance of digital financial systems, accounting guidelines, reporting accountability, and transparent fund management in Islamic boarding schools (Sutrisno et al., 2025; Wardi et al., 2025; Zahirah & Suhaedi, 2025). However, the implementation of such principles in teacher payroll planning still requires contextual analysis, especially in small private madrasahs with limited student-based income. This study contributes by positioning salary planning at the intersection of financial management, human resource management, and teacher welfare. Its novelty is reflected in the effort to map how salary components, funding sources, workload considerations, teacher involvement, and institutional limitations interact in one planning system. By doing so, the study offers a practical basis for developing more transparent, fair, and participatory payroll planning procedures in pesantren-based Islamic educational institutions under realistic financial constraints and governance capacity today in day-to-day institutional decision making every year.

Based on the problem above, this study focuses on how the teacher salary planning system is implemented at MTs Pondok Pesantren Al Hasanah Ujungbatu. The main research problem is not merely whether teachers receive salaries, but how the institution plans, calculates, allocates, and evaluates salaries within its financial limitations. This study also examines which indicators are used in determining salary amounts, how far teachers are involved in the planning process, and what factors support or hinder the effectiveness of the system. The preliminary argument of this study is that payroll planning at the madrasah has already functioned as an internal mechanism to maintain institutional operations, but it has not yet fully met the principles of transparency, participation, fairness, and sustainability. Therefore, the salary planning system needs to be evaluated not to blame the institution, but to identify realistic improvements that can protect teacher welfare while respecting the financial capacity of the pesantren and the continuity of services over the long term carefully through gradual institutional improvement and accountable internal coordination.

The expected contribution of this study is both theoretical and practical. Theoretically, this research enriches the discussion of Islamic education management by showing that teacher welfare cannot be separated from the way educational financing is planned and governed. Practically, the study can help the foundation, madrasah leaders, and financial managers design a more systematic payroll planning procedure. Such a procedure may include written salary standards, clearer salary components, transparent calculation mechanisms, regular evaluation, and proportional teacher representation in budget discussions. The study also argues that fair salary planning does not always require immediate large increases in institutional spending; it can begin with better records, clearer indicators, honest communication, and gradual fund diversification. Through this approach, payroll planning can become a tool for strengthening trust between teachers and the institution. In the long term, a more accountable salary planning system may improve teacher motivation, institutional stability, and the quality of education provided by the madrasah for its community sustainably and fairly today while maintaining realistic financial discipline and shared institutional responsibility.

RESEARCH METHODS

This study employed a qualitative approach with a field research design. This design was selected because the study sought to obtain an in-depth understanding of the teacher salary planning system implemented at MTs Pondok Pesantren Al Hasanah Ujungbatu. Rather than measuring payroll practices statistically, the study aimed to explore how salary budgets are prepared, how salary amounts are determined, what funding sources are used, and what institutional factors influence payroll planning. A qualitative approach is appropriate for examining social and organizational phenomena from the perspectives of actors directly involved in the process being studied (Muzari et al., 2022). Through this design, the researcher was able to capture the meaning, procedures, constraints, and internal dynamics of payroll planning within the context of Islamic education management.

The research was conducted at MTs Pondok Pesantren Al Hasanah Ujungbatu, located in Rokan Hulu Regency, Riau Province. The site was selected purposively because the madrasah operates under an Islamic boarding school foundation and applies a teacher payroll management system that is closely connected to the pesantren's financial policy. This institutional characteristic made the site relevant for examining payroll planning from the perspective of Islamic education financial management. The selection was also based on the assumption that the madrasah could provide rich, contextual, and in-depth information regarding salary planning practices, funding limitations, and teacher welfare issues. In qualitative research, site selection should prioritize settings that are capable of providing substantial information related to the research focus (Miller et al., 2023).

Data were collected through observation, semi-structured interviews, and documentation. Observation was used to obtain a direct understanding of how the teacher salary planning system was implemented in the madrasah. Semi-structured interviews were conducted with key informants, including the head of the foundation, the head of the madrasah, the madrasah treasurer, the foundation's financial manager, and several teachers involved in or affected by the payroll system. Informants were selected through purposive sampling because they were considered to have relevant knowledge, experience, and direct involvement in the salary planning process (Bouncken et al., 2026). Documentation was used to complement and verify interview and observation data through institutional documents such as the Madrasah Work Plan and Budget, financial reports, administrative archives, and related literature. The combination of primary and secondary data was intended to strengthen the credibility and completeness of the findings (Li & Zhang, 2022).

The data were analyzed using the interactive model developed by Miles, Huberman, and Saldaña, which consists of data condensation, data display, and conclusion drawing and verification (Salmona & Kaczynski, 2024). In the data condensation stage, the researcher selected, organized, and simplified data relevant to the focus of the study, particularly those related to payroll planning procedures, salary determination, funding sources, and institutional constraints. The data were then displayed in narrative form to identify emerging patterns, relationships, and recurring themes. Conclusions were drawn through continuous interpretation and verification throughout the research process. To ensure data validity, the study applied source triangulation by comparing information from different informants and technique triangulation by comparing interview, observation, and documentation data. Member checking was also conducted by reconfirming interview results with informants to ensure that the data accurately reflected actual institutional conditions (Lim, 2025).

RESULTS AND DISCUSSION

Results

Teacher payroll is internally managed and highly dependent on the financial capacity of the pesantren

Internally managed teacher payroll refers to a salary management mechanism in which the planning, allocation, calculation, and payment of teachers' salaries are controlled by the foundation and madrasah leadership without direct dependence on the civil-servant salary scheme. At MTs Pondok Pesantren Al Hasanah Ujungbatu, all 28 teachers are honorary teachers, while the institution serves 107 students. This condition places teacher payroll within the financial responsibility of the pesantren foundation. Operationally, this finding means that teacher salary is not determined by national civil-service standards, but by the financial capacity of the institution, especially income from student monthly fees, donations, and foundation funds.

The Head of the Madrasah stated, "We prepare the teacher salary plan at the beginning of every academic year, usually through a budget meeting between the madrasah and the foundation. The amount is adjusted to regular income from students' monthly fees and incoming donations." This statement indicates that payroll planning is formally discussed, yet its financial basis remains narrow. The salary plan is not built upon an independent or fixed salary framework, but upon projected institutional income. The researcher interprets this as evidence that teacher payroll is structurally dependent on the pesantren's financial liquidity. When student fee income or donations fluctuate, salary capacity may also be affected.

The Foundation Treasurer explained, "Regarding salary, we adjust it to the capacity of the institution. Not all teachers receive a full salary, especially because all of us are still in honorary status. However, we try to make it fair and sufficiently decent for their basic needs." This excerpt shows that the foundation recognizes the importance of fairness, but fairness is interpreted within the limits of affordability. The researcher interprets this condition as a financially constrained welfare model. The institution attempts to provide compensation ethically, but the actual salary structure remains limited because it is not supported by a strong and diversified funding base.

The two interview excerpts show that teacher payroll is not merely an administrative matter, but a financial balancing process. The madrasah must balance institutional survival, teacher welfare, and limited income sources at the same time. The Head of the Madrasah emphasizes the planning process through annual budget meetings, while the Treasurer emphasizes institutional capacity as the main determinant of salary allocation. These two perspectives reveal a consistent pattern: teacher salaries are planned internally, but the quality of planning depends heavily on the availability of funds.

The madrasah's payroll management is still closely tied to the foundation's internal financial administration. Salary planning is connected to institutional income, especially student contributions and donations. The researcher also observed that the limited number of students creates a narrow fiscal space for allocating teacher salaries. This observation confirms that the main limitation is not only managerial, but also structural. The pesantren-based madrasah does not yet have a broad revenue base that can guarantee adequate, stable, and competitive salaries for all teachers.

The data show that teacher payroll at MTs Pondok Pesantren Al Hasanah Ujungbatu is managed internally by the foundation and madrasah, with salary allocation determined primarily by institutional financial capacity. The dominant pattern is a dependency pattern: teacher salaries depend on student monthly fees, donations, and foundation funds. This pattern explains why salaries are still considered insufficient for fully meeting teachers' basic needs. The institution has moral awareness regarding teacher welfare, but its capacity to improve payroll remains constrained by limited and unstable funding sources.

Table 1. Ideal influence indicators in internally managed teacher payroll

Informant Position	Interview Excerpt	Indicator
Head of Madrasah	"We prepare the teacher salary plan at the beginning of every academic year, usually through a budget meeting between the madrasah and the foundation. The amount is adjusted to regular income from students' monthly fees and incoming donations."	Annual internal payroll planning; dependence on student fees and donations
Foundation Treasurer	"Regarding salary, we adjust it to the capacity of the institution. Not all teachers receive a full salary, especially because all of us are still in honorary status. However, we try to make it fair and sufficiently decent for their basic needs."	Financial capacity as salary determinant; limited salary adequacy; fairness within affordability

Table 1 demonstrates that internal payroll management is shaped by two dominant institutional logics: planning and affordability. The Head of the Madrasah confirms that salary planning is conducted through an annual institutional forum, which suggests that the payroll process is not entirely spontaneous. However, the same statement also shows that the salary amount is directly tied to fluctuating income sources, especially student fees and donations. This means that the payroll system is planned, but not financially insulated from institutional revenue instability.

The Treasurer's statement deepens this interpretation by showing that fairness is defined pragmatically. The foundation attempts to be fair, but fairness is limited by what the institution can afford. This creates a tension between normative fairness and financial reality. Ideally, teacher salary should be based on workload, qualification, responsibility, and professional contribution. In practice, however, salary is primarily shaped by available funds. The pattern emerging from the table is therefore a capacity-based payroll model, where the institution's ability to pay becomes more dominant than objective salary standards.

Salary planning is conducted annually, but it does not yet have an objective formal standard

Annual salary planning refers to the process through which the madrasah and foundation prepare teacher salary allocations at the beginning of the academic year through the Madrasah Annual Budget Plan. In this study, the absence of an objective salary standard means that salary amounts are not yet determined through a formal written guideline based on measurable indicators such as minimum wage, academic qualification, teaching load, years of service, professional certification, or performance evaluation. At MTs Pondok Pesantren Al Hasanah Ujungbatu, salary planning exists, but the salary standard remains flexible and informal.

The Head of the Madrasah stated that teacher salary planning is prepared every new academic year through a budget meeting between the madrasah and the foundation. This statement confirms that the institution has a routine planning mechanism. The researcher interprets this as a sign of basic managerial awareness: the madrasah does not pay salaries without prior planning. However, the same statement also suggests that the salary planning process is more budget-driven than standard-driven. The salary amount is adjusted to projected income, not to a fixed salary scale or objective compensation framework.

The Foundation Treasurer explained that teacher salaries are adjusted to institutional capacity and that not all teachers receive a full salary because they are honorary teachers. The Treasurer also mentioned that the foundation attempts to be fair and sufficiently decent. This statement indicates that salary decisions are influenced by institutional affordability, honorary status, and moral consideration. The researcher interprets this as evidence that the current salary system uses informal judgment rather than a codified salary standard. Factors such as attendance, teaching hours, loyalty, and years of service are considered, but they are not yet organized into a transparent salary formula.

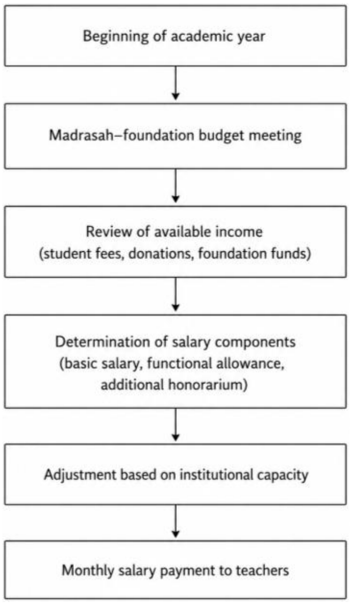

Figure 1. Current pattern of annual teacher salary planning

Figure 1. shows that salary planning follows an annual cycle, but the strongest decision point lies in the review of available income. Salary components are recognized, including basic salary, functional allowance, and additional honorarium. However, the process does not show a formal step for applying an objective salary standard. There is no explicit stage for benchmarking salary against minimum wage, professional qualification, workload value, or performance-based compensation. The system is therefore procedural but not yet standardized.

Observation indicates that salary administration still depends on internal financial records and institutional deliberation. The researcher observed that salary components are acknowledged, but their calculation is not yet supported by a formal and measurable salary rubric. Additional tasks such as homeroom teacher duties, extracurricular guidance, and dormitory supervision are considered in salary allocation, but the weight of each component is not clearly standardized. This shows that the madrasah has elements of a differentiated payroll system, yet these elements have not been converted into an objective and written payroll instrument.

The data show that salary planning at MTs Pondok Pesantren Al Hasanah Ujungbatu is conducted annually and includes several salary components. However, the system does not yet have a formal standard that can ensure consistency, objectivity, and comparability among teachers. The pattern is clear: the institution plans salaries every year, recognizes different salary components, and considers teacher duties, but final salary decisions remain strongly dependent on financial capacity and informal assessment. Therefore, the central issue is not the absence of planning, but the absence of standardized planning.

Table 2. Ideal influence indicators in annual salary planning

Informant Position	Interview Excerpt	Indicator
Head of Madrasah	"We prepare the teacher salary plan at the beginning of every academic year, usually through a budget meeting between the madrasah and the foundation."	Annual planning mechanism; budget meeting; institutional coordination

Foundation Treasurer	"Regarding salary, we adjust it to the capacity of the institution. Not all teachers receive a full salary, especially because all of us are still in honorary status."	Absence of fixed standard; financial capacity as dominant basis; honorary teacher status
Senior Teacher	"The salary given to us depends on attendance and the number of teaching hours."	Attendance and teaching load as practical salary indicators

Table 2 shows that salary planning has a recognizable institutional structure, but not a fully objective compensation structure. The Head of the Madrasah emphasizes the annual budget meeting, which indicates that salary planning is institutionally scheduled. However, the Treasurer's statement reveals that the main determinant is still the institution's ability to pay. The Senior Teacher's statement adds another layer: teachers understand that attendance and teaching hours affect salary, but this understanding appears practical rather than formalized through a written policy.

The ideal influence of these indicators should be a salary planning system that combines institutional budget capacity with objective compensation criteria. In an ideal model, salary should be calculated through clear indicators such as workload, attendance, years of service, additional responsibility, qualification, and institutional affordability. The present data suggest that some of these indicators already exist informally, but they have not yet been translated into a formal salary standard. The emerging pattern is therefore a semi-structured salary planning model: the planning cycle exists, but the salary calculation standard remains underdeveloped.

Transparency and teacher involvement in salary planning remain limited

Limited transparency and teacher involvement refer to a payroll planning condition in which teachers do not participate directly in salary budget formulation and do not fully understand how salary amounts are calculated. In this study, transparency means the availability of clear information regarding salary components, calculation mechanisms, funding sources, and decision-making procedures. Teacher involvement means the extent to which teachers, or their representatives, are included in payroll evaluation and planning forums. At MTs Pondok Pesantren Al Hasanah Ujungbatu, teachers receive monthly salaries, but they are not directly involved in determining salary policy.

A Senior Teacher stated, "We do not know how the process works. What matters is that every month we receive a salary. It is clear that the salary given to us depends on attendance and the number of teaching hours. Although the salary we receive is relatively low, we still have to seek additional income to meet our basic needs." This statement indicates that teachers understand some practical salary indicators, but not the broader planning mechanism. The researcher interprets this as evidence of partial transparency. Teachers know the outcome of payroll, but they do not fully know the process behind it.

The Head of the Madrasah explained that salary planning is prepared through budget meetings between the madrasah and the foundation. This statement indicates that decision-making is concentrated among institutional leaders. The absence of teacher representation in this process suggests that payroll planning is administratively internal but not participatory. The researcher interprets this as a governance gap. Although the institution may have practical reasons for limiting participation, the lack of teacher involvement can reduce teachers' sense of ownership, weaken trust, and limit feedback on whether the salary system is perceived as fair.

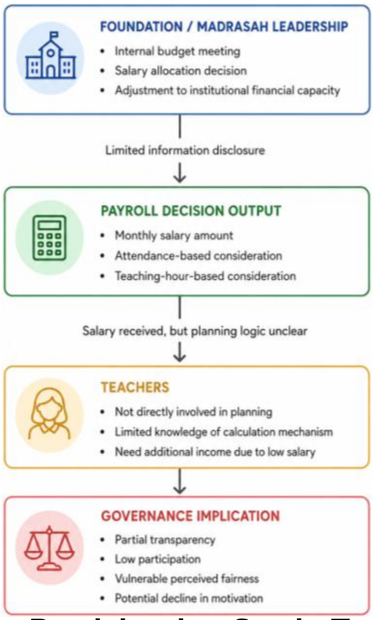

Figure 2. Transparency–Participation Gap in Teacher Payroll Planning

This figure illustrates that the payroll planning process is concentrated at the level of the foundation and madrasah leadership. Salary decisions are made through internal budget discussions, while teachers are positioned mainly as salary recipients rather than participants in the planning process. Although teachers understand that attendance and teaching hours affect their salary, they do not have sufficient access to information regarding the broader calculation mechanism, budget limitations, or salary allocation criteria.

The figure also shows that the main issue is not only the small salary amount, but the existence of a transparency–participation gap. Payroll decisions are communicated mainly through the final salary received by teachers, not through an open explanation of how the salary was planned and calculated. This creates partial transparency: teachers know the output, but not the process. As a result, perceived fairness becomes vulnerable, especially when teachers feel that their salary is insufficient and are required to seek additional income outside the madrasah.

Teacher payroll planning is not yet supported by a participatory forum involving teacher representatives. Salary-related decisions are discussed within the leadership structure of the madrasah and foundation. Teachers know that attendance and teaching hours affect their salary, but the broader criteria, financial considerations, and calculation procedures are not fully communicated. The researcher interprets this as a limited-accountability condition. The institution may not intentionally conceal information, but the absence of systematic communication creates a gap between decision makers and salary recipients.

The data show that teachers are not directly involved in payroll planning and only receive limited information about salary determination. The dominant pattern is top-down decision-making: salary planning is conducted by the foundation and madrasah, while teachers receive the result. This condition creates three consequences. First, transparency remains partial because teachers understand salary indicators only in a practical sense. Second, participation remains low because teachers are absent from planning forums. Third, perceived fairness may become vulnerable because teachers cannot fully assess whether the salary system is calculated consistently and objectively.

Table 3. Ideal influence indicators in transparency and teacher participation

Informant Position	Interview Excerpt	Indicator
Senior Teacher	"We do not know how the process works. What matters is that every month we receive a salary."	Limited knowledge of payroll planning process
Senior Teacher	"The salary given to us depends on attendance and the number of teaching hours."	Partial understanding of salary indicators
Senior Teacher	"Although the salary we receive is relatively low, we still have to seek additional income to meet our basic needs."	Salary inadequacy; welfare pressure; need for side income
Head of Madrasah	"We prepare the teacher salary plan through a budget meeting between the madrasah and the foundation."	Leader-centered planning; limited teacher participation

Table 3 indicates that transparency exists only at the level of salary reception and practical salary indicators. Teachers know that attendance and teaching hours matter, but they do not know how the entire salary planning process is structured. This is an important distinction. A system may pay salaries regularly, yet still lack transparency if teachers cannot access information about how salary components are calculated, who makes the decisions, and what standards are used. The Senior Teacher's statement reveals that teachers accept the system partly because they understand the pesantren's limitations, but their acceptance does not eliminate the welfare pressure created by low salaries.

The Head of the Madrasah's statement shows that payroll planning is institutionally organized, but it remains leader-centered. From a governance perspective, this creates a participation deficit. Ideally, teacher representatives should be included in evaluation forums, not necessarily to control financial decisions, but to provide feedback on salary adequacy, workload, and fairness. The table therefore reveals a pattern of administrative centralization, where planning is conducted by leaders, while teachers remain passive recipients. This pattern may preserve managerial efficiency in the short term, but it can weaken trust and perceived fairness in the long term.

Discussion

The first finding shows that teacher payroll at MTs Pondok Pesantren Al Hasanah Ujungbatu is internally managed and strongly shaped by the pesantren's financial capacity. This finding is consistent with studies on Islamic educational financing which argue that private Islamic schools and pesantren often rely on internally generated funds, community contributions, and foundation-based financial governance rather than stable state-funded salary mechanisms (Cibro et al., 2023; Febrina & Karim, 2025; Setyaningsih et al., 2025). However, this study differs from broader research on Islamic education financial management because it shows the concrete consequence of limited institutional revenue on teacher payroll adequacy. While previous studies tend to discuss financial planning, budgeting, and institutional sustainability at the organizational level, this study demonstrates that weak revenue diversification directly narrows the salary space for honorary teachers. Theoretically, this finding strengthens the view that teacher welfare in private Islamic education cannot be separated from institutional fiscal structure. Practically, it implies that pesantren-based madrasahs need to develop alternative funding strategies, such as structured donations, alumni funds, zakat-based support, and community partnerships, so that teacher welfare is not entirely dependent on student tuition.

The second finding indicates that salary planning is conducted annually through institutional budgeting, but it has not yet been supported by an objective and formal salary standard. This finding aligns with literature on payroll management which emphasizes that payroll systems should ensure accuracy, equity, accountability, and consistency in determining employee compensation (Gomes et al., 2024; Lakshmirevathi et al., 2024). It also resonates with studies on school payroll information systems showing that digital and structured payroll mechanisms can reduce calculation errors, improve administrative efficiency, and strengthen transparency in salary processing (Fatwa & Pirous, 2025; Robi et al., 2021; Yusman et al., 2023). Nevertheless, the present study reveals a more basic governance problem: before digitalization can work effectively, the madrasah first needs a clear salary standard. Without written indicators for teaching hours, attendance, years of service, additional duties, and institutional affordability, salary planning remains vulnerable to inconsistency. The importance of strengthening payroll planning is also related to broader institutional decision-making in pesantren financial governance. Management accounting practices can support leaders in allocating limited resources more rationally, including decisions concerning teacher salary, operational needs, and long-term institutional sustainability (Humaidi et al., 2025). In addition, teacher welfare should be viewed as part of strategic education policy because unresolved compensation problems may contribute to teacher shortages, low retention, and reduced institutional attractiveness for qualified educators (Rahyasih et al., 2025). The theoretical implication is that payroll planning should be understood not only as an accounting procedure, but as a compensation governance system. The practical implication is the need for a salary rubric, internal payroll SOP, and periodic salary evaluation forum.

The third finding reveals that transparency and teacher involvement in salary planning remain limited. Teachers understand that salary is influenced by attendance and teaching hours, but they are not directly involved in budget discussion or salary policy formulation. This finding supports literature emphasizing the importance of accountability, participatory governance, and transparent financial decision-making in Islamic educational institutions (Asyibli & Utami, 2025; Dermawan et al., 2026; Jannah & Citraningsih, 2026). It is also consistent with studies on integrated financial systems in pesantren, which argue that financial accountability requires not only administrative order, but also clear communication and stakeholder trust (Aini et al., 2023; Pahlawan, 2025). The difference is that this study identifies transparency at the micro-level of teacher payroll planning, not merely at the macro-level of institutional finance. Theoretically, the finding expands the concept of educational financial accountability by linking it to perceived fairness in teacher compensation. Practically, the madrasah should not necessarily open all sensitive financial data, but it should provide teachers with clear information on salary components, calculation indicators, and annual evaluation mechanisms.

The novelty of this study lies in its integration of three dimensions that are often discussed separately: pesantren financial capacity, teacher payroll standardization, and participatory salary governance. Previous studies have examined teacher payroll systems, school financial management, human resource management, and teacher welfare as separate domains, but this study shows that these domains intersect in the everyday reality of a small private madrasah. The findings also enrich school-based human resource management literature by showing that teacher welfare is shaped not only by salary amount, but also by the fairness, clarity, and participatory quality of salary planning (Ghufron et al., 2024; Mighfar & Nisa, 2023; Santoso et al., 2024). In addition, the welfare pressure experienced by teachers who need additional income outside school reflects a broader risk for teacher well-being and professional sustainability, as also highlighted in studies on teacher welfare, burnout, and education quality (Aulia et al., 2023; Pakdee et al., 2025; Warsih et al., 2025). Thus, this study contributes a contextual model of salary planning in pesantren-based madrasahs, where financial limitation, informal standards, and limited participation interact to shape teacher welfare.

The impact of this study is both conceptual and practical. Conceptually, it offers a more grounded understanding of teacher salary planning in private Islamic schools by proposing that fair payroll governance requires three interconnected pillars: fiscal sustainability, objective salary indicators, and participatory transparency. Practically, the findings can guide foundation leaders and madrasah managers to move from informal payroll practices toward a more systematic model through written payroll standards, workload-based salary components, teacher representative involvement, financial record improvement, and gradual digital payroll administration. Studies on teacher honorarium systems and salary distribution show that structured information systems can improve accuracy and timeliness, but such systems must be supported by fair policy design and reliable data (Nugraha & Lestari, 2021; Rizaldi, 2021). Therefore, the contribution of this research is not merely descriptive; it provides a practical reform direction for pesantren-based madrasahs that seek to protect teacher welfare while still acknowledging institutional financial constraints. Its broader impact is the potential improvement of teacher motivation, institutional trust, and educational service quality in community-based Islamic schools.

CONCLUSION

This study concludes that teacher payroll planning at MTs Pondok Pesantren Al Hasanah Ujungbatu is shaped by three central conditions: internal foundation-based payroll management, annual salary planning without a formal objective standard, and limited transparency as well as teacher participation in the planning process. The most important lesson from this research is that teacher salary problems in private Islamic boarding school-based madrasahs cannot be understood merely as a matter of low income, but as a broader issue of financial governance, institutional capacity, and fairness in human resource management. The madrasah has shown an effort to maintain salary payments through annual budget planning and internal coordination between the foundation and school leadership. However, because all teachers are honorary teachers and the institution relies mainly on student fees, donations, and foundation funds, salary allocation remains financially constrained and has not fully met teachers' basic welfare needs.

The strength of this article lies in its contribution to the field of Islamic education management by linking teacher welfare, payroll planning, and pesantren financial governance in one integrated analysis. This study offers a contextual understanding that fair teacher compensation requires not only institutional goodwill, but also clear salary standards, transparent calculation mechanisms, participatory evaluation, and sustainable funding strategies. Nevertheless, this research is limited to one madrasah, so its findings cannot be generalized to all Islamic boarding school-based educational institutions. Future studies are recommended to involve more pesantren-based madrasahs, compare different institutional financing models, and examine the relationship between payroll transparency, teacher job satisfaction, work motivation, and teacher retention. Further research may also develop a practical payroll planning model or digital payroll system that is suitable for small private Islamic educational institutions with limited financial capacity.

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