

Analysis of Performance-Based and Affirmation Grant Management in the Madrasah Reform Program

Fajar Kurniawan^{1*}

¹Ministry of Religion, Indonesia

*Corresponding Author Email: fadjar873@gmail.com

Abstract

This study aims to analyze the management of the Bantuan Kinerja dan Afiriasi (BKBA) within the Madrasah Reform Program initiated by the Ministry of Religious Affairs of the Republic of Indonesia in collaboration with the World Bank to improve the quality of governance and educational services in madrasahs. The study focuses on two madrasahs with distinct characteristics: MIS Assubkiyah in Rawalumbu, Bekasi (urban area) and Jamiyatul Usbuiyah in Pandeglang, Serang (rural area). The research employs a qualitative approach using a comparative case study design. Data were collected through observation, in-depth interviews using purposive sampling techniques, and documentation. The data were then analyzed using Miles and Huberman's interactive model, supported by source triangulation to ensure validity. The results indicate that BKBA management in both madrasahs covers the aspects of planning, implementation, reporting, and monitoring and evaluation. MIS Assubkiyah demonstrates more effective governance due to stronger human resources, higher digital literacy, and transformational leadership, whereas Jamiyatul Usbuiyah encounters limitations related to facilities and managerial capacity. Internal factors influencing the effectiveness of management include the leadership of the madrasah principal, team commitment, and work culture, while external factors involve assistance from the Ministry of Religious Affairs, technical support, and geographical conditions. The tangible impacts of the BKBA are reflected in the improvement of physical facilities, the modernization of digital learning, and enhanced transparency in financial governance. This study concludes that the effectiveness of BKBA management is strongly influenced by the application of Performance-Based Management principles, which emphasize transparency, accountability, and collective participation. Strengthening mentoring and digital management training is needed to ensure the sustainability of the program and its contribution to improving the quality of Islamic education.

Keywords: Islamic Education Management, Madrasah Reform, Performance and Affirmation Assistance, Performance-Based Management

Abstrak

Penelitian ini bertujuan menganalisis pengelolaan Bantuan Kinerja dan Afiriasi (BKBA) pada Program Madrasah Reform yang digagas Kementerian Agama RI bersama Bank Dunia untuk meningkatkan mutu tata kelola dan layanan pendidikan madrasah. Kajian difokuskan pada dua madrasah dengan karakteristik berbeda, yakni MIS Assubkiyah di Rawalumbu, Bekasi (wilayah perkotaan) dan Jamiyatul Usbuiyah di Pandeglang, Serang (wilayah pedesaan). Pendekatan penelitian menggunakan metode kualitatif dengan desain studi kasus komparatif. Data dikumpulkan melalui observasi, wawancara mendalam dengan Teknik purpose sampling, dan dokumentasi, kemudian dianalisis menggunakan model interaktif Miles dan Huberman dengan triangulasi sumber untuk menjamin keabsahan. Hasil penelitian menunjukkan bahwa pengelolaan BKBA di kedua madrasah meliputi aspek perencanaan, pelaksanaan, pelaporan, serta monitoring dan evaluasi. MIS Assubkiyah menunjukkan tata kelola yang lebih efektif berkat dukungan sumber daya manusia, literasi digital, dan kepemimpinan transformasional, sedangkan Jamiyatul Usbuiyah menghadapi keterbatasan sarana dan kapasitas manajerial. Faktor internal yang memengaruhi efektivitas pengelolaan meliputi kepemimpinan kepala madrasah, komitmen tim, dan budaya kerja; sementara faktor eksternal mencakup pendampingan Kementerian Agama, dukungan teknis, dan kondisi geografis. Dampak nyata dari BKBA terlihat pada peningkatan fasilitas fisik, modernisasi pembelajaran digital, dan transparansi tata kelola keuangan. Penelitian ini menyimpulkan bahwa efektivitas pengelolaan BKBA sangat dipengaruhi oleh penerapan prinsip Performance-Based

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Management yang menekankan transparansi, akuntabilitas, dan partisipasi kolektif. Diperlukan penguatan pendampingan dan pelatihan manajemen digital agar dampak program berkelanjutan dan berkontribusi terhadap peningkatan mutu pendidikan Islam.

Kata kunci: Bantuan Kinerja dan Afirmasi, Madrasah Reform, Manajemen Berbasis Kinerja, Manajemen Pendidikan Islam

BACKGROUND

Management in education is a process that encompasses the planning, organizing, implementation, and control of all educational resources to achieve predetermined objectives (Mulyasa, 2022). Educational management within Islamic institutions cannot be separated from the dynamics of social change and public policies that influence it (Anwar, 2024). The success of management is largely determined by the alignment between formal structures and the informal work dynamics that occur among teachers, staff, and institutional leaders. In the context of modernization, the organizing function must adapt to the demands of digitalization in educational management. However, many madrasahs in Indonesia face developmental barriers, particularly due to limited resources and opportunities. This challenge is especially pronounced in madrasahs located far from urban centers, resulting in disparities between urban and rural madrasahs. A news report stated that, according to the Director General of Islamic Education of the Ministry of Religious Affairs during a national seminar in 2021, many private madrasahs, particularly those in remote areas, experience a multidimensional crisis: inadequate school buildings, dilapidated classrooms, a lack of libraries and learning tools, underpaid teachers, and principals without managerial vision. Consequently, these madrasahs receive poor accreditation ratings (Mujib n.d.). This situation is exacerbated by weak institutional capacity in many private madrasahs, especially in the 3T regions (frontier, outermost, and disadvantaged areas), which are often managed by small foundations without modern administrative systems. They face systemic managerial constraints, such as inadequate facilities, a shortage of qualified teaching staff, and institutional weaknesses, including the absence of modern administrative systems at the foundation level (Pulungan et al., 2025). Another news report from the Ministry of Religious Affairs, citing data from Statistics Indonesia (BPS), stated that approximately 26,830 Madrasah Ibtidaiyah, 19,451 Madrasah Tsanawiyah, and 10,130 other institutions remain limited in their ability to develop because they lack access to government assistance funds (Fauziyyah n.d.). Many of these madrasahs do not yet have proper management systems, have not adopted technology in their administration, and receive minimal support from local governments due to their institutional status under the Ministry of Religious Affairs. In contrast, general schools receive budget allocations from both the central and regional governments, whereas madrasahs rely solely on the Ministry of Religious Affairs, whose funding is limited and unevenly distributed.

Therefore, in 2020 the Government of Indonesia, through the Ministry of Religious Affairs, reinitiated an educational collaboration known as the Madrasah Reform Program in partnership with the World Bank. The aim of this program is to improve the quality of educational delivery in various madrasahs under its supervision. The Madrasah Reform Program is officially referred to as the Realizing Education Promise – Madrasah Education Quality Reform (REP-MEQR), an international program focused on advancing educational reform (Indotelko n.d.). More specifically, the objective of this initiative is to enhance educational management services in the madrasahs that had previously been designated by the Ministry of Religious Affairs ((Kemenag, n.d.). The program

is implemented across 34 provinces covering 514 districts and municipalities throughout Indonesia over a five-year period (2020–2024).

Research confirms that educational affirmation policies are indeed designed to eliminate these disparities, particularly those related to the quality of human resources managing educational institutions, as well as improvements in certain physical facilities and infrastructure (Ali, 2020). Other studies show that the government may implement affirmation assistance through various mechanisms, such as special budget transfers to disadvantaged regions, direct grants to school accounts, and quality assurance regulations for schools located in remote areas (RI, n.d.). The performance and affirmation grant program is also prioritized for madrasahs in the 3T regions (frontier, outermost, and disadvantaged areas). For instance, at the end of 2022, the Ministry of Religious Affairs allocated IDR 4.6 billion to 46 private madrasahs across 10 3T provinces as part of efforts to improve the quality of education in remote areas. This support was concentrated largely in Eastern Indonesia as a form of affirmative policy aimed at accelerating human resource development in marginalized regions (Firmansyah n.d.). Preliminary field reports indicate that several madrasahs receiving performance and affirmation grants have indeed experienced tangible benefits. For example, MTs Rahmaniyah Hambuku in South Kalimantan, a recipient of the 2024 performance and affirmation grant, successfully utilized the funds for teaching digitalization and major rehabilitation of school buildings—including repairs to windows, doors, ceilings, and toilets. This assistance has improved learning facilities, including the availability of technological tools and more conducive classroom environments, effectively eliminating prior issues such as roof leaks during the rainy season (Kemenag n.d.). A student at the school reported that he can now study without worrying about the roof collapsing or leaking during heavy rain. In summary, the affirmation funds have initiated a process of learning modernization that has increased motivation within the madrasah community. In an evaluation-focused FGD, the Director General of Islamic Education, Abu Rokhmad, stated that this project has successfully driven impactful transformation within madrasah education. These significant outcomes include the implementation of the Indonesian Madrasah Competency Assessment, the development of digital-based learning, and major rehabilitation support (Kemenag n.d.). According to the official Madrasah Reform website, although the Ministry of Religious Affairs has conducted several general evaluations to measure program achievements—such as the 2023 evaluation by the Inspectorate General in Banyuwangi (Reform n.d.) and the evaluation by the Directorate General of Islamic Education in Jakarta—specific evaluations capturing how the grants are utilized and managed at the field level appear to remain unavailable (Reform, n.d.).

In addition to rural or remote areas, this assistance is also provided to urban madrasahs. However, the policies and management of the grants differ. Planning for fund utilization in urban madrasahs is generally oriented toward quality improvement, such as the digitalization of learning, strengthening teacher competencies, and developing educational innovations (Mujib n.d.). In contrast, rural madrasahs focus more on meeting basic needs, including infrastructure repairs, procurement of minimum facilities, and ensuring the continuity of educational operations. The outcomes achieved in urban madrasahs are generally more prominent in terms of improving learning quality, utilizing technology, and demonstrating accountability through systematic and well-documented reporting, allowing the impact of the assistance to become visible more quickly in the quality of educational services. Conversely, the outcomes achieved in rural madrasahs tend to be more fundamental, such as ensuring the continuity of teaching and learning processes,

improving physical facilities, and increasing educational access for the community. However, improvements in learning quality and innovation progress more slowly due to limited resources and external support.

RESEARCH METHOD

This research is an organized, structured, and systematic scientific activity with both theoretical and practical purposes (Semiawan, 2010). In the context of Islamic education, the selection of research methods is based on a balance between rational–empirical approaches and normative values derived from Islamic teachings (Zain et al., 2024). The researcher seeks to integrate scientific approaches with moral and spiritual foundations so that the research findings not only address academic issues but also contribute to the development of humanistic and civilizational values (Sukardi, 2021). The data in this study are qualitative in nature, consisting of words and actions that descriptively represent the phenomena under investigation. This study employs a field research design, conducted directly at the research site to obtain authentic and contextually grounded data.

The study focuses on two madrasahs, namely MIS Assubkiyah Rawalumbu in Bekasi and Jamiyatul Usbuiyah in Pandeglang, which were selected to illustrate contextual differences in grant management between urban and rural settings. This research employs a qualitative descriptive approach to understand the phenomena of performance-based and affirmative management in administering the Bantuan Kinerja dan Afirmasi (BKBA) (Kuswarno, 2009). Through direct observations in both madrasahs, in-depth interviews with key informants, and analysis of RAPBM documents, the researcher seeks to capture the meanings, behaviors, and perceptions of the subjects within their natural context without manipulating external variables, in accordance with the perspectives of Lexy J. Moleong (Meleong Lexy, 2006) and Creswell (Creswell & Poth, 2016)

The data collection techniques consisted of interviews, observation, and documentation (Creswell and Creswell 2017). Sampling for informants was conducted using purposive sampling to intentionally and specifically select participants based on predetermined criteria set by the researcher. Interviews were carried out with the madrasah principals, treasurers, teachers, and committee members to obtain information related to the planning, implementation, and reporting of BKBA. The following are the topics and thematic areas addressed in the interview questions for the informants:

Table 1. Interview Theme

Interview Theme	Source Person	
	MIS Jamiyatul Usbuiyah	MIS As-Subkiyah
Institutional Identity and Historical Background of the Madrasah	S.H, as Headmaster	
Management System of Performance and Affirmation Grants under the Madrasah Reform Program	M as Deputy Head of Administrative Management	E.R.R.P as Headmaster
Internal and External Factors Influencing the Effectiveness of Grant Management	S and A.K as School Committee Members	
Impact of Grant Management on the Quality of Educational Services at the Madrasah	M as Teacher	

Interview Theme	Source Person	
	MIS Jamiyatul Usbuiyah	MIS As-Subkiyah
Comparison of Management Patterns and Outcomes between Madrasahs in Urban and Rural Areas	N.S as Teacher	
The Most Effective and Optimal Grant Management Model for Madrasahs	A.H as Chair of the Foundation	

Subsequently, observations were conducted to directly examine the implementation of grant funds, the utilization of facilities and infrastructure, as well as daily activities within the madrasahs. Documentation was employed to obtain written data such as financial reports, the Annual Madrasah Budget and Activity Plan (RAPBM), meeting minutes, and other supporting documents. The data sources consisted of both primary and secondary data. Primary data were derived from interviews, observations, and internal documents from both madrasahs, while secondary data included Ministry of Religious Affairs regulations, academic literature, and institutional profile data. The details of the data sources are presented in the following table:

Table 2. Details of Data Sources			
Type of Data Source	Source / Location of Data Collection	Form / Type of Data	Purpose and Description
Primary Data	Madrasah Principals, Treasurers, Teachers, and Committee Members at MIS Assubkiyah and Jamiyatul Usbuiyah	Interviews with sources, Observations, Internal Documents	To understand the processes of planning, implementation, and accountability
Secondary Data	Ministry of Religious Affairs of the Republic of Indonesia, Textbooks, Scientific Journals, and Madrasah Profile Data	Regulations, Guidelines, Technical Documents, Literature, Statistics	To understand the legal foundations, management theories, and policy context of BKBA

Data analysis in this study was conducted using the interactive model developed by Miles and Huberman, which consists of three stages: data reduction, data display, and conclusion drawing (Miles et al., 1992). Data reduction was carried out to select and focus on essential information obtained from interviews and observations. Data display was organized in the form of descriptive narratives and tables to ensure clarity and systematic presentation. Conclusion drawing was conducted continuously until the data reached saturation (Sugiyono, 2021). To ensure data credibility, the study employed source and method triangulation by comparing the results of interviews, observations, and documentation from various sources to validate the findings (Alfansyur & Mariyani, 2020). Content, criterion, and construct validation were also applied to ensure that the data aligned with the theoretical framework. The research was conducted over six months across two madrasah locations, encompassing stages from planning, data collection, and data validation to the writing of the final report (Babbie, 2020). With this design and

methodological structure, the study is expected to provide an in-depth and accurate portrayal of the management practices of the Performance-Based and Affirmative Assistance (BKBA) within the Madrasah Reform Program, as well as contribute to strengthening accountable and sustainable Islamic education management.

RESULTS AND DISCUSSION

General Findings on the Research Objects

The findings on the research objects provide an in-depth description of the characteristics, historical background, social dynamics, and managerial conditions of the two madrasahs that served as the research sites—MIS Assubkiyah in Bekasi and Jamiyatul Usbuiyah in Pandeglang. The two institutions exhibit significant differences in terms of geographical context, human resources, social capital, and access to infrastructure. These disparities create distinctly different contexts for the management of BKBA, even though both operate under the same national policy framework.

MIS Assubkiyah – Urban Context

MIS Assubkiyah is located in the urban area of Rawalumbu, Bekasi, a densely populated district characterized by high levels of social mobility. This urban context creates a competitive environment among educational institutions, compelling the madrasah to continually update its learning systems, improve its facilities and infrastructure, and ensure the provision of high-quality educational services. The madrasah's establishment in 1993, initiated by local community leaders, reflects an early commitment to providing accessible Islamic education. Over time, the institution has undergone modernization particularly between 1999 and 2000 through curriculum improvements, enhanced teacher qualifications, and the development of better learning infrastructure. The presence of a foundation that oversees two educational institutions (MI and MTs) also provides structural support that strengthens the continuity of the madrasah's operations.

Jamiyatul Usbuiyah – Rural Context

In contrast to Assubkiyah, Jamiyatul Usbuiyah is situated in a rural area of Serang Regency characterized by limited infrastructural capacity. Unstable internet connectivity, geographically less supportive conditions, and the shortage of human resources as well as learning facilities constitute the primary challenges faced by this madrasah. Nevertheless, the institution benefits from strong social capital. Community engagement through collective work activities, social monitoring, and sustained support for madrasah programs represents a distinctive feature of the rural context. These conditions shape a BKBA management pattern that relies substantially on community participation and careful administrative practices due to limited technological support.

Comparison of Research Sites

The geographical and social differences between the two madrasahs have a direct impact on how they manage BKBA. Assubkiyah demonstrates greater responsiveness to technology and the demands of modernization, whereas Usbuiyah focuses more on improving basic facilities and meeting the physical needs of the institution. These contrasting contexts illustrate that the effectiveness of managing financial assistance is not solely determined by the amount of funding

provided, but also by the social environment, the internal capacity of the madrasah, and the characteristics of the supporting community.

Research Findings

BKBA Management

BKBA Planning

MIS Assubkiyah develops its planning in a structured manner through internal meetings, needs analysis based on institutional data, and the utilization of technical guidance received by both the operator and the principal. This approach reflects managerial maturity and demonstrates readiness to meet the demands of modernization. Planning at Jamiyatul Usbuiyah is no less serious; however, it begins with more urgent basic needs. Building damage, sanitation requirements, and classroom comfort emerge as priorities based on actual field conditions. Although the planning process still refers to the EDM, EMIS, and e-RKAM systems, the rural context with limited digital capacity makes the process more dependent on the principal's initiative and collaboration with senior teachers.

Table 3. Comparison of Planning

Aspect	MIS Assubkiyah	Jamiyatul Usbuiyah
Needs Basis	Quality improvement, innovation, digitalization	Infrastructure, comfort, safety
Long-Term Orientation	Enhancing competitiveness	Ensuring continuity of educational services
Use of Data	Optimal and system-compliant	Limited but consistent
Meeting Mechanism	Formal and scheduled	Flexible and deliberation-based

Implementation and Realization of BKBA

The implementation of BKBA at MIS Assubkiyah is primarily oriented toward the modernization of madrasah facilities. The procurement of technology-based learning equipment, the improvement of classroom quality, and the strengthening of infrastructure constitute the core components of BKBA execution. The implementation process is orderly, well-scheduled, and thoroughly documented. In contrast, at Jamiyatul Usbuiyah, the implementation of BKBA serves as a pivotal moment for improving the physical condition of the madrasah, which previously hindered learning comfort. The construction of new classrooms, roof repairs, sanitation upgrades, and the reorganization of the school environment collectively produce a substantial and tangible impact. Overall, the implementation in both madrasahs reflects differing priorities yet equally contributes to the enhancement of educational service delivery.

Reporting, Monitoring, and Evaluation

Supervision at MIS Assubkiyah is conducted periodically through digital reporting and direct oversight from the Ministry of Religious Affairs. Internal monitoring is carried out by the principal, supported by comprehensive documentation. Meanwhile, at Jamiyatul Usbuiyah, supervision relies more heavily on assistance from the District Office of the Ministry of Religious Affairs due to the madrasah's limited capacity in utilizing digital systems. Nonetheless, internal

supervision through teacher meetings remains a key mechanism that upholds accountability. These differences further illustrate that geographical context and digital capacity significantly influence monitoring practices.

Analysis of Internal and External Factors

Internal Factors

The internal factors of both madrasahs are equally strong but differ in orientation. MIS Assubkiyah emphasizes the development of professional competencies and managerial expertise. In contrast, Jamiyatul Usbuiyah focuses on organizational solidarity and the establishment of a simple yet robust culture of accountability.

Table 4. Internal Factors

Factor	MIS Assubkiyah	Jamiyatul Usbuiyah
Culture	Modern, adaptive, rational	Religious, community-oriented (gotong royong)
Human Resources	Adequate in digital administration	Socially and morally competent
Commitment	Toward quality and innovation	Toward continuity and character development

External Factors

From an external perspective, the effectiveness of BKBA management at MIS Assubkiyah is reinforced by well-defined and systematically structured government support mechanisms, complemented by the active engagement of the madrasah committee. In contrast, the successful management of BKBA at Jamiyatul Usbuiyah is largely shaped by multifaceted external support, encompassing comprehensive government interventions from fund allocation to technical training alongside the strategic role of the madrasah committee as an intermediary with the community and the active participation of local residents, driven by a strong culture of mutual cooperation (gotong royong).

Impact of Aid Management on the Quality of Educational Services

Findings from both cases consistently indicate that the aid not only contributes to physical improvements but also triggers positive transformations in teacher competence, motivation, the student learning climate, and the overall level of public trust.

Table 5. BKBA Impacts

MIS Assubkiyah	Jamiyatul Usbuiyah
1. Generated significant institutional changes	1. Previously damaged classrooms became functional
2. Improved technology-based facilities	2. Sanitation and essential facilities became adequate
3. Enabled more interactive learning	3. The school environment became more comfortable
4. Strengthened administrative accountability	4. Religious programs operated more optimally.
5. Enhanced institutional image	

At MIS Assubkiyah, BKBA produced substantial institutional improvements that reinforced the school's position as a competitive educational institution within the broader agenda of educational modernization. At Jamiyatul Usbuiyah, the impact was more fundamental, as BKBA generated tangible transformations in the school's physical environment. These changes not only enhanced the quality of educational services but also safeguarded the continuity of education in a rural context.

Comparison of Policies Management Patterns and Outcomes

Comparison of Policies Planning, Implementation, and Evaluation Patterns

The findings of this study identify significant differences in the management patterns of the Performance and Affirmation Assistance (BKBA) between MIS Assubkiyah (an urban setting in Bekasi) and Jamiyatul Usbuiyah (a rural setting in Pandeglang/Serang). These differences do not reflect deviations from regulatory compliance; rather, they demonstrate each institution's managerial adaptability to environmental demands and available resources. Consequently, the divergent management approaches produced outcomes that are aligned with the contextual needs of each madrasah.

Table 6. Comparison of Policies Planning, Implementation, and Evaluation Patterns

Aspect	MIS Assubkiyah	Jamiyatul Usbuiyah
General Context	A madrasah located in a competitive urban environment, prioritizing institutional competitiveness through modernization and human resource quality improvement.	A madrasah situated in a rural area with limited infrastructure, focusing on improving basic facilities and sustaining local educational programs.
Type of BKBA Assistance	Performance-Based Assistance provided based on the achievement of quality and management indicators.	Affirmation Assistance provided based on need and equity considerations in educational quality.
Strategic Management Orientation	Digital modernization and enhancement of teacher competencies.	Fulfillment of basic physical needs and improvement of school sanitation.
General Planning Pattern	Participatory and structured; guided by BKBA technical guidelines and outputs from technical training (Bimtek).	Collaborative and systematic; guided by synchronization among EDM-EMIS-e-RKAM.
Actors and Participation	The principal (Emha Rizky), teachers, the committee, and the foundation are actively involved in planning deliberations.	The principal, treasurer (Hj. Musfiroh), teachers, committee, and foundation jointly formulate the budget.
Basis of Budget Preparation	Based on technical guidelines and outcomes from Bimtek; oriented toward improving	Based on EDM and EMIS results; oriented toward building rehabilitation and sanitation improvement.

Aspect	MIS Assubkiyah	Jamiyatul Usbuiyah
	learning spaces and digital development.	
Decision-Making Mechanism	Final decisions are made by the principal with consideration from teachers, the committee, and the foundation.	Collective decisions among teachers, the committee, and the foundation following verification of needs..
Program Priorities	Classroom rehabilitation; procurement of laptops, LCD projectors, and digital TVs; teacher training.	Building rehabilitation (35%), sanitation improvement (40%), digitalization (10–15%), strengthening Tahfidz and character-building programs.
Data Adaptation Strategy	Utilization of digital tools and rapid synchronization supported by stable internet access.	Manual synchronization and repeated verification of physical documents due to limited internet access.
Institutional Assistance	Continuous coaching from the Ministry of Religious Affairs (Kemenag) of Bekasi City.	Periodic mentoring from the District Office of Kemenag and the Regional Office (Kanwil).
Managerial Outcomes	A modern learning environment, administrative efficiency, and improved teacher competencies.	Adequate learning facilities, increased student attendance, and strengthened Tahfidz and character-building programs

From the table, it is evident that both madrasahs implement management patterns that are equally compliant with regulatory standards, yet differ in their strategic orientations and implementation approaches. MIS Assubkiyah utilizes digital opportunities and institutional support to maximize managerial efficiency, whereas Jamiyatul Usbuiyah relies on manual strategies, administrative prudence, and the strengthening of community-based social capital. These differences underscore that BKBA management cannot be evaluated through a single standardized model. Each madrasah demonstrates effectiveness based on its respective contextual realities. MIS Assubkiyah successfully advances digital transformation, while Jamiyatul Usbuiyah strengthens social resilience and ensures the sustainability of fundamental educational services.

Comparison of Internal and External Factors Influencing BKBA Management

Table 7. Comparison Factors

Aspect	MIS Assubkiyah	Jamiyatul Usbuiyah
Internal Motivation	Strong motivation to enhance competitiveness and strengthen the image of a digitally oriented madrasah.	Primary motivation to ensure the continuity of education and expand access for orphaned and underprivileged children.
Program Goal Orientation	Focused on modernizing learning quality and classroom digitalization.	Focused on fulfilling basic infrastructural needs and strengthening religious character formation.
Leadership of the Principal	Visionary, managerial, and adaptive to new regulations.	Transformational, charismatic, and socially oriented.

Aspect	MIS Assubkiyah	Jamiyatul Usbuiyah
Managerial Competence	High, with strong mastery of the e-RKAM system and digital reporting mechanisms.	Adequate, with gradual adaptation to digital systems supported by technical guidance.
Teacher and Staff Participation	Active, particularly in implementation and digital reporting.	Comprehensive, with teachers also assisting administrative tasks and internal supervision.
Organizational Culture and Collaboration	Collaborative and professional, with a results-oriented work ethic.	Communal and rooted in mutual cooperation (<i>gotong royong</i>), supported by strong social bonds.
Internal Constraints	Limited technological adaptation among senior teachers.	Limited financial management capacity and administrative staffing.
Teacher Motivation	Driven to improve professional competence and strengthen the image of a high-performing madrasah.	Driven by a sense of service and social contribution to the rural community.
Work Consistency and Discipline	Maintained through target-based and scheduled control systems.	Maintained through moral responsibility and close social relationships.
Government Support	Intensive and continuous, including regular supervision and technical training.	Periodic and based on direct visits from the Regional Office or District Ministry of Religious Affairs.
Regulatory Clarity	Applied strictly and used as the primary reference for planning.	Understood gradually through mentoring and technical assistance.
Role of the Madrasah Committee	Strategic partner in planning and financial oversight.	Serves as a communication bridge with the community and acts as a social oversight body.
Culture of Mutual Cooperation	Limited, largely replaced by contractual work systems.	Highly prevalent, forming the foundation of most madrasah activities.
Internal Transparency	Financial reports and documentation are disseminated through e-RKAM and formal meetings.	Transparency is practiced socially through face-to-face forums with the committee and community.
Monitoring and Evaluation System	Multi-layered: internal (committee), external (Ministry of Religious Affairs), and digital (e-RKAM).	Combination of manual and direct monitoring; field mentoring by government officials is intensive.
Social and Religious Capital	Moderate; moral support exists but is not dominant.	Very strong; religious values and social solidarity reinforce collective commitment.
External Constraints	Minimal; access and network infrastructure are stable.	Significant, particularly regarding distance, internet connectivity, and material logistics.
Utilization of Technical Guidance (Bimtek)	Conducted routinely, attended by the entire management team.	Limited, but each training session is applied thoroughly and practically.
Sources of Technical Assistance	City Ministry of Religious Affairs and the Madrasah Principals Forum.	Regional Office, District Ministry of Religious Affairs, and local madrasah networks.

Aspect	MIS Assubkiyah	Jamiyatul Usbuiyah
Strength of Internal Communication	Efficient through digital groups and formal meetings.	Relies on face-to-face interaction and familial communication patterns.

Comparison of Impacts

MIS Assubkiyah demonstrates structural modern impacts, referring to changes related to institutional structures, learning systems, and the integration of digital technologies. Impacts such as improved teacher professionalism, increased efficiency in digital administration, and innovations in instructional practices represent a structural transformation aligned with the vision of an urban-based madrasah. In contrast, Jamiyatul Usbuiyah generates socio-cultural impacts, which reinforce traditional rural values such as communal cooperation (*gotong royong*), social awareness, and courteous behavior. The improvement of learning facilities creates a more comfortable environment for students, further strengthening the character values that define rural madrasah identity. These contrasting impacts illustrate how social context shapes the developmental orientation of each madrasah.

The Most Effective Assistance Management Patterns

Drawing on the comparative findings of (Marinah et al., 2023), this study shows that the management of BKBA at MIS Assubkiyah and Jamiyatul Usbuiyah emphasizes accountability and multi-tiered reporting in line with the requirements of the Madrasah Reform program. In contrast, Marinah's study primarily highlights the implementation of accountability and transparency in the management of BOS funds at basic education institutions. Although the two programs differ in scope, both studies underscore the centrality of information disclosure and stakeholder engagement as fundamental components of high-quality educational financial governance. Contextual differences are evident in this study's findings, particularly regarding the madrasahs' adaptation to urban digitalization processes and the presence of strong social oversight in rural areas, whereas Marinah's study portrays relatively stable administrative mechanisms within public schools. Nevertheless, both studies converge on the conclusion that robust accountability practices directly contribute to strengthening public trust in educational institutions. Consequently, this comparison reinforces the argument that the effectiveness of BKBA is shaped not merely by the amount of financial resources provided, but by the sustained application of transparency and accountability principles within the adopted management framework.

The discussion on the most effective aid management patterns indicates that no single universal model can be applied across all madrasahs. The effectiveness of BKBA management is determined by each institution's ability to align national policy principles with local needs, capacities, and contextual conditions. Effective management does not rely solely on compliance with technical guidelines; rather, it emerges from managerial intelligence—the capacity to translate policy directives into actions that are relevant, strategic, and sustainable (Jahari et al., 2019). Field findings from MIS Assubkiyah and Jamiyatul Usbuiyah further affirm that every madrasah must develop an adaptive management pattern based on its respective context. MIS Assubkiyah emphasizes modernization, digitalization, and administrative efficiency, whereas Jamiyatul Usbuiyah strengthens social resilience, improves basic infrastructure, and builds communal collaboration. Both cases demonstrate that successful aid management is not determined by the

magnitude of funds provided, but by strategic capacity, namely the ability to convert resources into leverage for improving educational quality.

The comparative analysis of these two contexts produces an adaptive contextual model, a management pattern that remains locally grounded while staying aligned with national policies. This model reflects the capacity of madrasahs to balance compliance with innovation (Novita, 2025). From a results-based management (RBM) perspective, both institutions illustrate the implementation of outcomes-oriented management, MIS Assubkiyah in terms of structural and digital outcomes, and Jamiyatul Usbuiyah in terms of socio-cultural outcomes and community sustainability.

Transformational Leadership and Participatory Decision-Making

The principals in both locations serve as central agents of organizational change. At MIS Assubkiyah, transformational leadership is reflected in a vision of modernization, the integration of technology, and the enhancement of teacher professionalism. At Jamiyatul Usbuiyah, communal and humanistic leadership reinforces collective cooperation, social legitimacy, and community ownership. Both institutions employ a shared-leadership approach, positioning deliberative consensus (*musyawarah*) as the basis for decision legitimacy and sustainability. Their effectiveness is evident in the alignment between leadership style and the specific environmental context of each madrasah.

Transparency and Dual Accountability (Digital and Social)

Both madrasahs implement multi-layered accountability mechanisms. Formal accountability is exercised through EDM, EMIS, and e-RKAM systems, while social accountability is maintained through open reporting to school committees and the broader community. MIS Assubkiyah excels in digital precision and systematic documentation, whereas Jamiyatul Usbuiyah distinguishes itself through communal openness and social verification. The synergy between these two dimensions safeguards institutional integrity, public trust, and the social legitimacy of the madrasah.

Technology Utilization as a Foundation for Data Management and Strategic Decision Making

Digitalization has become a foundational element of modern management. MIS Assubkiyah employs technology to enhance efficiency, speed, and accuracy in reporting, while MIS Usbuiyah demonstrates strong consistency in integrating data across EDM, EMIS, and e-RKAM as the basis for collective decision-making. Both institutions illustrate a shift from intuition-based management to data-driven management, thereby supporting more rational and accountable policy decisions.

Investment Focus on Long-Term Impact and Sustainability

BKBA is managed as an educational investment rather than a short-term expenditure. MIS Assubkiyah prioritizes digital investment and teacher competency development, resulting in pedagogical transformation and the modernization of learning practices. Jamiyatul Usbuiyah prioritizes the rehabilitation of basic facilities and the strengthening of value-based programs (such as *tahfidz* and character education), generating institutional resilience and enhancing the school's

reputation. These two patterns demonstrate that sustainability emerges when funding is allocated to reinforce human capacity, infrastructure, and institutional culture.

Government–Committee–Community Synergy within an Accountability Ecosystem

The effectiveness of BKBA is rooted in a collaborative ecosystem in which the government functions as regulator and supervisor, the school committee acts as a social auditor and mediator, and the community serves as a source of moral and material support as well as informal oversight. MIS Assubkiyah demonstrates a formal synergy, whereas Jamiyatul Usbuiyah exhibits an organic, community-driven synergy grounded in gotong royong. Together, these models create an ecological accountability ecosystem that upholds institutional integrity, effectiveness, and sustainability.

Contextual Adaptability

Adaptability constitutes the core of assistance management. MIS Assubkiyah displays operational adaptability through its responsiveness to technical constraints. Jamiyatul Usbuiyah demonstrates structural adaptability by navigating persistent limitations through creativity, localized efficiency, and social resilience. Both cases affirm that effective management is not the absence of constraints, but the capacity to convert constraints into opportunities for growth and endurance.

CONCLUSION

The management of BKBA at MIS Assubkiyah (urban) and Jamiyatul Usbuiyah (rural) follows the same procedural stages outlined in the technical guidelines (Juknis), yet each produces a distinct management pattern: Assubkiyah employs digital efficiency through e-RKAM, whereas Jamiyatul Usbuiyah relies on social collaboration and adaptive strategies in response to resource limitations. Contextual differences thus give rise to two forms of effectiveness: efficiency-based management and community-based management. In the planning phase, MIS Assubkiyah prioritizes teacher competency development and digitalization, while Jamiyatul Usbuiyah emphasizes basic needs such as physical rehabilitation. Implementation at MIS Assubkiyah is supported by digital reporting systems, in contrast to Jamiyatul Usbuiyah, which depends on disciplined manual administration and strong community support. Internal and external monitoring processes ensure accountability in both institutions.

Effectiveness is shaped by internal factors—such as leadership, teacher participation, and collective motivation—and external factors, including training and regulatory support in MIS Assubkiyah, as well as communal cooperation and committee involvement in Jamiyatul Usbuiyah. The impact of the assistance in MIS Assubkiyah is evident in the modernization of facilities and the enhancement of teachers' digital competence, whereas in Jamiyatul Usbuiyah it appears in physical improvements, the strengthening of Tahfidz and Akhlakul Karimah programs, and an increase in student enrollment. Both madrasahs experienced a rise in public trust: MIS Assubkiyah through managerial professionalism, and Jamiyatul Usbuiyah through its strong social embeddedness within the community. The managerial orientations of the two institutions differ according to context. MIS Assubkiyah adopts a performance-driven management approach, whereas Jamiyatul Usbuiyah applies a resilience-based management orientation. In conclusion, the effectiveness of BKBA is not determined by the amount of funding allocated, but by the ability to implement adaptive contextual management, namely the capacity to align national regulations with local

needs. The most effective model is grounded in transformative leadership, digital-social accountability, data utilization, long-term investment, government-committee-community synergy, and contextual adaptability.

This study has limitations, as it focuses on only two madrasahs; thus, the findings cannot yet be generalized broadly. Future research should expand the geographical scope and incorporate more diverse contextual variables to strengthen the validity of the proposed model.

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