

School Financial Management in Improving the Quality of Facilities and Infrastructure: A Case Study at Madrasah Tsanawiyah 11 Cirebon

Mulyadi^{1*}, Dewi Cahyani², Nurul Azizah³, Lulu Awaliyah⁴, Syibromilisi⁵

^{1,2,3,4} Universitas Islam Negeri Siber Syekh Nurjati Cirebon, Indonesia

⁵ Sekolah Tinggi Ilmu Tarbiyah Buntet Pesantren Cirebon, Indonesia

*masmoelyadi79@gmail.com

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ABSTRACT

This research investigates the involvement of financial management in improving sustainable infrastructure quality of educational institutions in MTs Negeri 11 Cirebon. Qualitative case study research design was used whereby 14 informants consisting of the madrasah principal, treasurer, chairman of the committee, teachers, administrative staff, and students were involved. Data collection methods included interviews, observations, and documentation. Based on the results of this research, the process of financial management was conducted using participatory management by implementing the plan of RKAM/RKAS and was funded from two primary sources namely BOS/DIPA funds and community contribution. The budget allocation emphasized the building of classrooms, maintenance of the infrastructure of education institution, and provision of learning facility. Nevertheless, problems were also encountered by the institution such as lack of BOS funding flexibility, delays in disbursements of fund, and the legality of the land still unresolved. The innovation of this research is in terms of integrating the discussion about financial management and sustainability of the infrastructure quality of educational institutions. From the result, it is evident that the sustainability of the infrastructure quality of education institution required not only fundings but also participatory governance, adaptive management, accountability, and multi-source funding approaches.

1. INTRODUCTION

Educational financing is one of the critical dimensions of managing educational organizations since it affects the organization's capability in planning, funding, implementing, and evaluating various programs in quality enhancement. When it comes to madrasah institutions, the dimension of financial management not only entails satisfying operational requirements but also involves supporting learning, enhancing service provision, and ensuring facilities/infrastructure according to the standards set (Amelia et al., 2025). Several recent findings point at the relationship between budgeting with the help of RKAS/RKAM and BOS fund management in connection with the efficiency of school service provision as long as budgets are allocated to priority areas and there are mechanisms of accountability involved. As an example, a study conducted by Mismariat shows that management of BOS funds in elementary schools takes place in an effective, accountable, and legal manner. Management of BOS funds influences positively the quality of learning and growth of students, including instilling Islamic educational values such as honesty, integrity, responsibility, and cooperation in school financial management (Mismariat et al., 2026). Facilities and infrastructure are essential in delivering education. Classrooms, sufficient chairs and desks, functional laboratories, libraries, sanitary facilities, and comfortable learning environments are some of the key components of educational services of high-quality. Quality education depends not only on teaching and curriculum but also on facilities that allow the process of learning to take place properly (Randan et al., 2025). Handayani and Hidayat have conducted research which

indicated that managing facilities in schools effectively may increase the quality of learning among students especially where there is systematic identification of facility needs in the school with the involvement of the administration, teachers, and committees (Handayani & Hidayat, 2025). This is in line with the studies conducted by Risdiyani et al., who revealed that educational financing and infrastructure go hand-in-hand in improving the quality of education (Risdiyani et al., 2025). Though many studies have been conducted on the financing of education and management of infrastructure, some *madrasahs* still encounter recurring issues with their infrastructure as a result of lack of finances, delayed payment, poor needs assessment and unsustainable maintenance management. Financial managers of *madrasahs* in public and private sectors have to juggle different priorities, from performing operations and paying wages to maintaining buildings, learning centers, sanitation, electricity provision and even school security (Ismail et al., 2021). This means that high managerial skills are needed in order to make sure that with whatever funds are available, an impact can be made on the infrastructure (Karim & Karim, 2025).

Nevertheless, most previous works only study the financial management aspect and infrastructure quality in isolation; few studies have been conducted on how financial management affects the sustainable infrastructure quality in *madrasahs*. Past research mainly concentrates on BOS funds management, education financing system, or infrastructure management individually but fail to study how they affect each other for improving infrastructure quality. Due to this, there is still inadequate knowledge of the effect of financial management of schools on the quality of *madrasah* facilities and infrastructure. What makes this study unique is its focus on an integrated approach to examining the management of finances and the sustainability of the educational infrastructure of *madrasahs*. Unlike earlier research studies where the focus was on managing finances without considering the consequences on the education infrastructure, in this study, there is an effort to analyze the impact of financial planning, budgeting, accountability, and participative processes on maintaining, acquiring, and developing education infrastructure. For that reason, this research becomes necessary to see the influence of financial management towards quality and sustainability of facilities and infrastructure at MTs 11 Cirebon. The purpose of the research is to conduct the analysis of: *first*, the financial planning process for the improvement of the quality of facilities and infrastructure; *second*, the budget execution for procurement and maintenance of facilities and infrastructure; *third*, the system of financial control and accountability; *fourth*, the effect of financial management on the improvement of quality of facilities and infrastructure; and *fifth*, the factors of success and difficulties in carrying out the financial management of facilities and infrastructure at MTs 11 Cirebon.

2. METHODS

In this study, qualitative research methodology was used and the case study method was applied. The use of this methodology was due to the intention of the researcher to understand deeply the school's practice of financial management in the real world through the study of MTs 11 Cirebon. Through the case study approach, the process, the actor, the document, policy, and the decision-making process in relation to financial management and improvement of facilities and infrastructure can be explored. Informants of this research include the *madrasah* principal, chairman of the committee, treasurer, head of administration, vice principal for facilities and infrastructure, teachers, admin officer, and some students who benefit from the educational facility and infrastructure services. The informants were chosen purposively since they are directly involved in planning, implementation, supervision, financial management, or utilization of facilities and infrastructure.

Table 1. Research Informants

No	Position of Informant	Number of Informants	Selection Criteria	Time Frame of Experience	Methods to Ensure Reliability of Data
1	Madrasah Principal	1	Overseeing all aspects of financial policies and decision-making	15 years	Source triangulation, member checking
2	Committee Chairperson	1	Covering community participation and accountability	9 years	Source triangulation, member checking
3	Treasurer	1	In charge of the money and its accounting	8 years	Source triangulation, document triangulation
4	Head of Administration	1	Financial administration and record-keeping duties	10 years	Source triangulation, document triangulation
5	Vice Principal for Facilities and Infrastructure	1	Supervising infrastructure development and maintenance	11 years	Source triangulation, observation triangulation
6	Teachers	3	In charge of facility requirement identification and implementation of learning process	7 -15 years	Source triangulation, member checking
7	Administrative Staff	2	Aiding the school administrative process	5 – 12 years	Source triangulation, document triangulation
8	Students	4	Consumers of facilities and infrastructure service	1-3 years	Source triangulation, member checking
Total Number of Informants		14			

Some data collection techniques that have been applied include in-depth interviews, observations, and documentation studies. The interview was done to acquire information relating to the preparation of RKAS/RKAM, the needs assessment of infrastructure, procurement procedures, fund management, supervision, and the stakeholders' views on the quality of the facility and infrastructure. Observation was done to assess the status of the classroom, the furniture for classes, laboratory, library, toilet, teachers' room, play grounds, praying places, and other facilities. The documentation involved the study of RKAS/RKAM documents, budget implementation report, SPJ report, procurement process, inventory, and photographing the activities. The data analysis process involved three major steps namely data reduction, data presentation, and inference-making (Miles, Huberman, & Saldaña, 2014). In order to verify data reliability, the research made use of source triangulation, document triangulation, observation triangulation, and member check where the

findings of interviews were confirmed with the help of some key informants (Creswell & Poth, 2017).

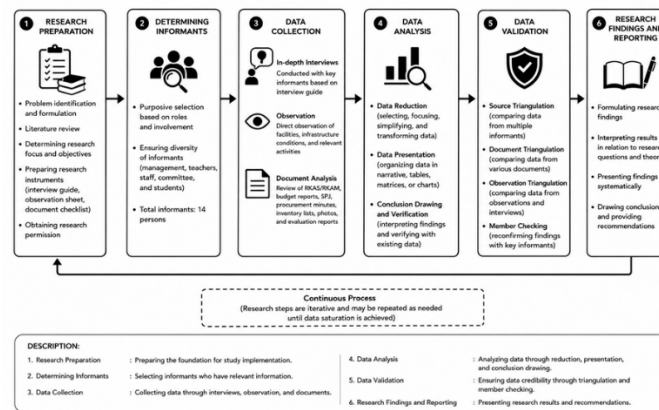


Figure 2. Research Procedure

3. RESULTS AND DISCUSSION

RESULTS

3.1 Financial Management Practices in School in Allocation of Facilities and Infrastructures

From the results obtained, it is evident that the financial management practices of MTs 11 Cirebon involve two main sources of funds for financial allocation which include DIPA/RKAKL or BOS fund valued at Rp937.140.000,00 and contribution from parents or committee valued at Rp220.500.000,00. The BOS funds represent about 80.95% of the total budget while the community funds represent 19.05%. These percentages indicate that *madrasah's* functioning still largely depends on government funding while community involvement serves only as a complement to infrastructural development. In the opinion of Rohman Sukardi, the Deputy of Facility and Infrastructure, the parental funds are usually used for the construction of classrooms since BOS funds alone cannot cover all requirements for infrastructural development (Nirmalasari et al., 2025). MTs 11 Cirebon's budget planning process employs a participatory process which entails that the participation of principal, deputy principals, treasurer, staff, teacher, and the *madrasah* committee is required in the process. Preparation of the RKAM/RKAS starts with identifying needs from each division and later holds coordination sessions to establish the prioritized program. This process constitutes a form of participatory budget management as budget decisions are made through discussion between all concerned parties in order to match the objectives and goals of the institution with actual needs (Nengsi et al., 2025). In addition, the mechanism for budget planning adheres to the principles set out in Permendikbud Nomor 6 Tahun 2021. The budget execution is mostly targeted at the maintenance of infrastructure, procurement of educational facilities, and construction of classrooms. The statistics reveal that the number of available classrooms in MTs 11 Cirebon now is 22, and the number of educational groups is 25. Hence, the lack of three classrooms becomes the main issue with regard to infrastructure at the institution. This result is in line with the views presented by Handayani and Hidayat, stating that educational facilities influence the effectiveness of the learning process. Thus, the budget priorities reflect the needs for educational services (Handayani & Hidayat, 2025). Regarding finance management, the implementation of priorities for spending occurs at the *madrasah* level. The execution of the budget is made following the approval of RKAM/DIPA along with the completion of the procedure. However, there are still some administrative problems that may be encountered, such as OTP confirmation delays from the KPPN and bank institutions. This problem will then delay the execution of the budget and possibly cause postponement to the program itself

(Rassendry et al., 2025). The practice of financial accountability in MTs 11 Cirebon takes the form of reporting that is addressed to both governmental bodies and the school's management committee. Specifically, SPJ documents, purchase data, expenditure reports, and stakeholder discussions constitute the basis for the aforementioned financial accountability model, which embodies the principles of vertical accountability to the government and horizontal accountability to the community (Latif et al., 2025). Nonetheless, it must be pointed out that reporting was found to be merely an administrative task without a stress on impact-based evaluation. Financial reports concentrated on expenditure realization and not on improving infrastructure conditions (classroom comfort, facility efficiency, etc.).

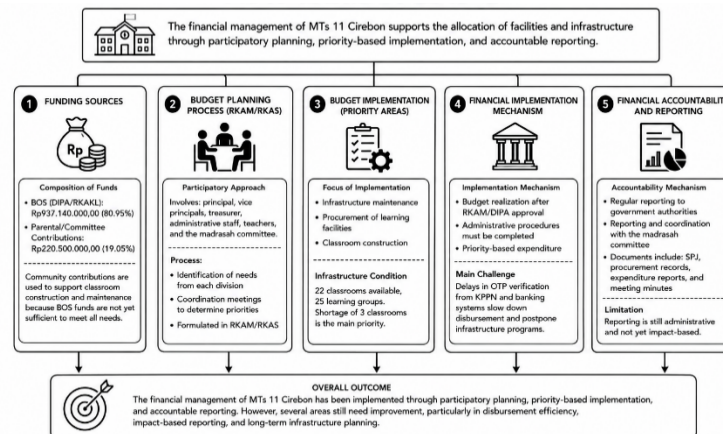


Figure 2. The School Finance Management Process in Terms of Facilities and Infrastructures Management at MTs 11 Cirebon

3.2 Hurdles and Adapting Approaches for Infrastructure Budgeting

There were several major obstacles found for the effective allocation and distribution of the budget in terms of infrastructure in MTs 11 Cirebon. *First*, even though the BOS funding is considered the primary operational fund source, it is still limited when compared to the demands of the increasing infrastructure of the *madrasah*. Moreover, the BOS funds can only be used for certain purposes due to specific restrictions (Safitri et al., 2025). *Second*, the problem of bureaucratic and technical hindrances also affects the process of budget implementation. Delayed OTP verification by KPPN and financial institutions is one of the most common delays in budget disbursements. Although this is a technical matter, it poses a great challenge in terms of program and procurement implementation. In order to mitigate this problem, the *madrasah* has formed an IT team within the school that focuses on financial management and system troubleshooting. The other significant barrier revolves around the legal position of the madrasah property, which is still under the name of the Cisaat Village Government. This means that the *madrasah* cannot apply to the “Kementerian Agama” Affairs for help in building new classrooms since it does not have its official registration yet (Ismail et al., 2021). Some of the adaptive approaches adopted by MTs 11 Cirebon to address these problems include budgeting, coordination, involving parents and committees, and maximizing community involvement. Meetings of the committee are held frequently to talk about funding shortages and priorities for infrastructure development. Involvement of the community has become one of the significant factors supporting the sustainability of infrastructure development activities. Transparency and accountability, however, have always been very necessary since the involvement of parents must be consensual.

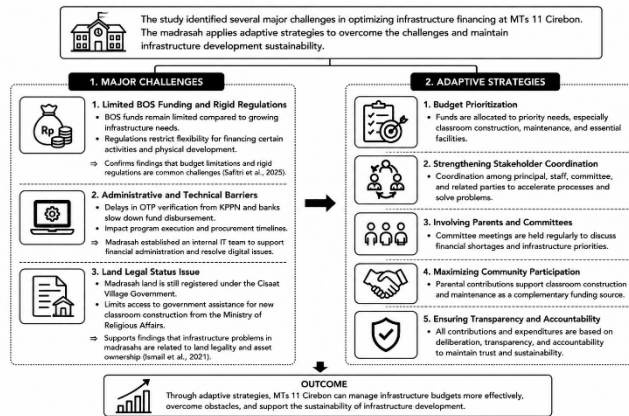


Figure 3. Challenges and Adaptive Strategies in Infrastructure Budget Management

3.3 Financial Management of Sustainable Infrastructure Quality

From the results of the study, it can be seen that financial management at Madrasah Tسانawiyah 11 Cirebon greatly helps in ensuring sustainable infrastructure quality. It is because the school is able to maintain its facilities related to education, including the classroom, laboratory, library, toilet, prayer room, and teacher rooms. The above findings show that financial management does not only involve procurement but also sustainability. Financial allocations for maintenance practices show knowledge that good infrastructure is not only based on constructing something new but also through proper maintenance practices. According to Latif et al., financial management and maintenance planning are necessary in ensuring sustainability in educational infrastructure. In regard to MTs 11 Cirebon, budgeting for maintenance practices has been done annually, even though the research showed that there was lack of asset replacement planning in the future (Latif et al., 2025). The second major contribution from financial management is the capacity of the madrasah to effectively integrate funds provided by the government along with community involvement. Such an integration helps in sustaining the construction process even when there are limited funds available. It can thus be stated that the quality of infrastructural sustainability in madrasahs depends on many factors.

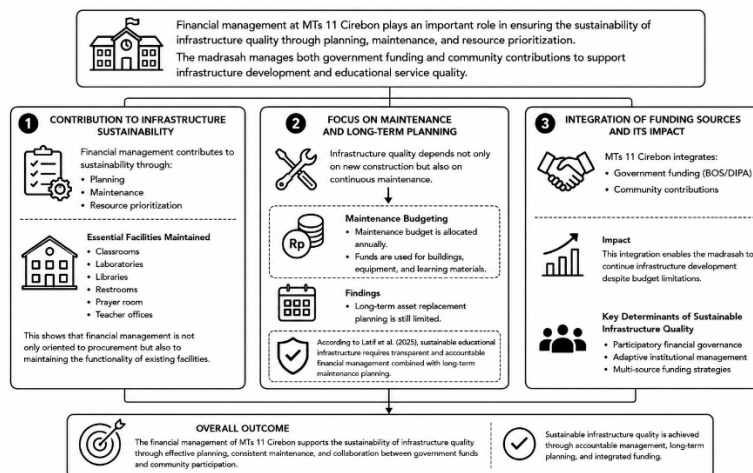


Figure 4. Financial Management for the Sustainable Infrastructure Quality

DISCUSSION

The results show that financial management within MTs 11 Cirebon follows the principles of participatory governance, accountability, and budget prioritization. Participative RKAM/RKAS formulation allows infrastructure planning based on genuine needs, especially related to class

deficiencies and maintenance requirements. Such results confirm the participatory planning concept in educational management that underscores stakeholders' participation as an important part of budgeting (Suryaman & Sutinah, 2025). In line with George Terry's (1977) management theories, the financial management process of MTs 11 Cirebon shows four major functions of management, namely planning, organizing, actuating, and controlling. Planning can be seen in the process of formulating RKAM/RKAS, organizing in the participation of stakeholders, actuating in budget implementation for infrastructure programs, and controlling in budget reporting and oversight of committees. Furthermore, it has been proven in this study that there is a strong relation between infrastructure quality and efficiency of school financial management. Financial management at MTs 11 Cirebon is not just an administration process; rather, it is directly related to developing educational infrastructure in order to facilitate education-related activities. Building more classes, building maintenance, and purchase of learning equipment are some of the actions that suggest that financial management aims at increasing the quality of educational services provided at the schools. This result corroborates the findings of previous studies conducted by Handayani and Hidayat (2025) and Risdiyani et al. (2025), both of which focus on the link between funding for education and infrastructure quality. According to Peter Drucker (1954), effective management can be assessed based on the efficiency in reaching organizational goals. It is also apparent that the sustainability of infrastructure is determined by more than just the presence of funding but also by institutional adaptability. The existence of administrative hindrances, rigidity in the use of budgetary organizational system, and lack of clarification regarding the legality of the land greatly affect the development of infrastructure. Financial management in *madrasah* must therefore involve not only adherence to regulations, but also the adoption of an adaptive approach to management, taking into consideration the institutions involved. This is consistent with the theory presented by Henry Mintzberg (1973), which sees management as a dynamic process involving interpersonal, informational, and decision-making roles.

Moreover, the participatory and adaptive financial governance that were found in this research are consistent with the view of Koontz & O'Donnell (1972) that management involves the achievement of organizational objectives through cooperation. The participation of the principal, treasurer, teachers, committee, and parents in financial management and infrastructure development indicates the use of collaborative governance for *madrasah* management. Such a collaborative governance enhances responsibility and enables the sustainability of infrastructure amidst financial constraints. The innovative element in this research is an integrated approach towards the study of financial management and sustainability of infrastructure in the *madrasah* sector. Earlier researches mostly focused on separate aspects of either financing of education or infrastructure quality, while in this research we show how planning, distribution, execution, accountability, and participation interrelate to affect the sustainability of infrastructure at *madrasah* level. It turns out that, aside from the quantity of money allocated, there is a lot of other aspects affecting sustainable infrastructure quality, including governance, adaptive leadership, accountability, and management of multiple sources of financing. All things considered, financial management at MTs 11 Cirebon is quite effective thanks to participatory planning, accountability in reporting, and flexible budget policies. However, there are some areas that should be improved such as reporting based on impact, assets planning for the long term, efficient administration, and dealing with legal matters concerning land. Improvement in these areas will allow financial management to work as a strategy for achieving sustainable quality improvement in education.

4 CONCLUSION

The study finds out that financial management in MTs Negeri 11 Cirebon has been done in an effective way using the principles of participatory planning, prioritization of budgets, and accountability. It can be seen from the process of integrating the use of BOS/DIPA funds and contributions of community in ensuring the maintenance of infrastructure as well as class rooms, though there is a problem with regard to the availability of class rooms and other processes related to flexibility. The key contribution of this research can be seen through the emphasis on the connection between school financial management and the sustainability of educational infrastructure quality, which was not paid much attention to by earlier studies. Through this research, it has been shown that integrated financial management, community involvement, and financing sources are vital in ensuring sustainable infrastructure quality in Islamic education institutions. The limitation of this research involves the fact that it is only conducted within one specific *madrasah*, and it uses a case study methodology that does not allow for further generalizations beyond those made. Another issue concerns the lack of quantifiable analysis of the correlation between infrastructure quality and learning achievements among the students. Practical suggestions for improvement could involve enhancing digital financial mechanisms, increasing the ability of financial managers, facilitating the legalization of land-based resources, and creating results-oriented financial reporting systems.

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