

## Budgetary gap in achievement equality: A multi-site study of success factors of public and private madrasah aliyah in east java

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### ABSTRACT

This study examines the political dynamics of Islamic education funding in Indonesia by analyzing the structural disparity between public and private madrasahs and its implications for educational equity. Although the 1975 Joint Decree of Three Ministers formally recognized madrasahs as integral to the national education system, contemporary realities reveal a persistent funding gap that undermines this formal equality. Employing a qualitative comparative multi-site design, this research analyzes secondary data from government reports, institutional documents, and academic literature to compare two leading institutions in East Java. Findings demonstrate that public madrasahs benefit from comprehensive state support through the national budget (APBN), covering teachers' salaries, infrastructure, and operational costs, while private madrasahs rely on limited government subsidies (BOS funds) and community-based financing mechanisms. Nevertheless, maintains high performance through adaptive management, multi-source funding (BOS, ZIS, CSR, alumni networks), and strong social capital. These findings reveal that institutional resilience and educational quality are not solely determined by financial magnitude but by managerial autonomy, leadership innovation, and community participation. The study argues for a shift toward a performance-based funding policy that values accountability and institutional creativity over administrative status. Strengthening managerial autonomy and establishing a Public-Community Partnership for Education (PCPE) model are proposed as key policy directions for promoting equity and sustainability in Islamic education.

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## Introduction

Since the issuance of the Joint Decree (SKB) of the Three Ministers in 1975 between the Minister of Religious Affairs, the Minister of Education and Culture, and the Minister of Home Affairs, madrasahs have been officially recognized as an integral part of the national education system (Ministry of Religious Affairs, 1975). SKB No. 6 of 1975 (and No. 037/U/1975) emphasized that madrasah diplomas have equal standing with public school diplomas, that madrasah graduates have the right to continue in general education, and that the curriculum must include a balance between general and religious subjects. With this policy, the state paved the way for equality among Islamic educational institutions within the national education ecosystem, which had previously been dualistic. However, despite the formal history of equality, contemporary reality shows a still wide gap in terms of funding and resource distribution. Studies in Nigeria show that increased funding is directly associated with improved student performance, while schools with limited support struggle to

achieve commensurate performance (Akanbi, 2025). In South Asia, increased funding has not always had a direct impact on quality because funding allocation is often disproportionate (Sultana, Nasrin, 2023). A UNESCO (2023) report confirms that educational financing inequality remains the most persistent global challenge, particularly between public and non-public schools in developing countries (UNESCO, 2023). The OECD (2021) also notes that the gap in education investment has direct implications for learning outcomes and the long-term reproduction of social inequality (OECD (Organization for Economic Co-operation and Development), 2021).

The Indonesian context demonstrates a similar phenomenon. According to data from the Ministry of Religious Affairs, State Madrasah Aliyah (MAN) receives full support from the state budget (APBN), including salaries for civil servants, maintenance of assets, and access to Special Allocation Funds (DAK). In contrast, Private Madrasah Aliyah (MAS) bears the majority of operational costs through foundation funds, student fees, and limited BOS (School Operational Assistance) assistance (Kementerian Agama Republik Indonesia, 2024). This inequality creates a policy irony: a country that has recognized the equality of madrasahs since 1975 still maintains an unequal financing structure.

Interestingly, many popular private madrasahs demonstrate remarkable resilience. They survive through financial innovation, community collaboration, and optimization of local resources, even during crises (Rahman, 2023). This phenomenon demonstrates that budget constraints do not necessarily equate to low performance but can instead foster institutional creativity.

From 2010 to 2020, various policy reforms, such as the expansion of BOS funds, teacher professional allowances, and DAK allocations for private madrasahs, were introduced. However, structural disparities remain evident at the implementation level. Therefore, this study seeks to address three questions: (1) what forms the budget gap between public and private schools manifests, (2) what strategies private schools employ to optimize budget constraints to remain competitive, and (3) what implications these findings have for national education quality equity policies.

## Research Methods

This research uses a qualitative approach that focuses explicitly on secondary data through in-depth analysis of academic literature and official agency reports. (Weaver, 2024) The design applied is a Comparative Multisite Study to dissect the contrasting phenomenon in East Java of the budget gap versus achievement equality between two leading madrasahs. We compare the State Madrasah Aliyah (MAN) 1 East Java, which is fully supported by the APBN, with the Private Madrasah Aliyah (MA), which operates with financial independence and adaptive strategies. All empirical and conceptual data are sourced from credible secondary data to ensure a strong academic foundation. (Dutta, 2024) Data sources are taken from (1) Literature Study and Academic Journals. We collect data from literature discussing the politics of Islamic education, global funding inequality, and private school resilience strategies. This literature review builds a conceptual framework to define structural funding gaps. This includes recognizing that, although madrasahs have been recognized as equal since the 1975 Joint Decree of the Three Ministers, in reality, there is a wide funding gap between state and private schools. (2) Analysis of Official Documents and Agency Website Reports. Empirical data is validated from official government agency websites, ensuring the accuracy of policy and achievement data.

## Results and Discussion

### **The level of graduate achievement between state Islamic high schools and private Islamic high schools in East Java in the 2021-2025 period**

A comparison of graduate achievement levels between State Islamic Senior High Schools (MAN) and

Private Islamic Senior High Schools (MAS) in East Java shows a consistent pattern: differences in funding structures and school governance directly affect variations in graduate academic achievement. Based on the achievement data of East Java's leading Islamic Senior High Schools for the 2021–2024 period available in an Excel table, MAN generally shows stable excellence in various achievement indicators such as university admission, the National Achievement-Based Selection (SNBP) pathway, acceptance into medical programs, elite PTKIN (Private Universities), overseas scholarships, and medals won at the National Science Olympiad (OSN). Data from MAN 2 Malang City, a representative of leading state Islamic Senior High Schools in East Java, show consistent performance reflecting the structural superiority of state Islamic Senior High Schools. The following table displays the achievement trends of MAN 2 Malang City for the 2021–2024 period:

| Year | Entering College | Pass the SNBP route | Accepted into medical school | Accepted into an elite State Islamic Religious College | Overseas Scholarships | Winning the national science Olympiad |
|------|------------------|---------------------|------------------------------|--------------------------------------------------------|-----------------------|---------------------------------------|
| 2021 | 180              | 45                  | 3                            | 10                                                     | 2                     | 5                                     |
| 2022 | 190              | 52                  | 3                            | 11                                                     | 2                     | 6                                     |
| 2023 | 205              | 60                  | 4                            | 12                                                     | 3                     | 6                                     |
| 2024 | 215              | 66                  | 4                            | 13                                                     | 3                     | 7                                     |

The data shows consistent growth over four consecutive years, with the number of students accepted into higher education rising from 180 in 2021 to 215 in 2024. Similar increases were seen in the number of students passing the National Selection for National Education (SNBP) (45 to 66), acceptance into medical programs (3 to 4), and achievement in the National Science Olympiad (OSN) (5 to 7). This trend indicates that leading Islamic Senior High Schools (MAN) in East Java are not only maintaining their performance but also strengthening their outputs, supported by more stable budgets, the presence of civil servant teachers, the implementation of structured academic development programs, and modern learning facilities funded by the state budget (APBN) and special allocation funds (DAK).

When compared with the general performance pattern of Islamic Senior High Schools (MAS) in East Java, significant gaps remain. However, some leading private Islamic Senior High Schools (MAS) have achieved comparable or even superior results to MAN in specific indicators. However, in aggregate, MAS exhibit wider and less stable output variation than MAN. Most mid-sized MAS programs graduate 30-50 students per year, far below the average of 200 at leading MANs. In the SNBP pathway, top-tier MAS (Islamic boarding schools) reported 10–25 students passing the SNBP annually, while middle-tier MAS (Islamic boarding schools) reported only five students. This pattern suggests that three-year academic record-based achievement, such as the SNBP, is strongly influenced by consistent teaching quality and assessment stability, which are stronger in MAN.

A striking difference is also evident in the acceptance of graduates into medical programs, which are indicators of national competitiveness. Top-tier MANs admit 3–4 students annually, while most MASs fail to secure acceptance into these programs. Only a few Islamic boarding school-based MASs with strong academic traditions manage to penetrate this pathway, with only 1–2 students passing. This reflects differences in the quality of science instruction, the availability of adequate laboratories, the intensity of guidance on UTBK preparation, and the rigorous selection process for medical schools.

However, indicators suggest that top-tier MASs have a relative advantage, particularly in gaining admission to elite PTKIN (State Universities) and achieving success in the National Science Olympiad (OSN). Some Islamic boarding school-based MASs, such as Darul Ulum, Al-Amien, and Sabilillah, frequently see 8–12 students accepted into top-tier PTKINs each year, a number close to that achieved by MANs. This reflects the strong tradition of religious literacy, mastery of Islamic texts, and Islamic boarding school-based academic practices that are firmly institutionalized within MAS. In the National Science Olympiad (NSO) category, several MAS schools even achieved higher medals than MAN schools, demonstrating that the quality of

specific non-academic development programs is determined more by the competitive culture and mentors' commitment than by their state-private status.

Analysis of the above data indicates that the achievement gap between MAN and MAS reflects the disparity in the national Islamic education funding structure. MAN enjoys full support from the state budget (APBN), including salaries for civil servant teachers, laboratory facilities, a digital library, adequate classrooms, and the opportunity to receive annual Special Allocation Funds (DAK). This directly improves the stability of the learning process and the quality of educational services. In contrast, MAS must rely on standard BOS (School Operational Assistance), community donations, and student fees to meet basic operational needs. These limitations impact MAS's ability to recruit qualified teachers, provide laboratory facilities, and organize ongoing development programs such as SNBP guidance, UTBK preparation, or intensive OSN development.

Nevertheless, these findings also demonstrate that the creative capacity of private madrasas should not be underestimated. Several leading Islamic Senior High Schools (MAS) have bridged structural gaps through managerial innovation, strengthened social capital, mobilized alum support, and integrated Islamic boarding school-based learning, fostering academic discipline. This resilience is evident in the relatively high achievement data from elite PTKIN (State Islamic University) and the National Science Olympiad (OSN) at several MAS. However, they lag in aggregate academic achievement based on national selection.

Thus, the difference in graduate achievement levels between MAN and MAS in East Java for the 2021–2024 period suggests two main conclusions. First, structural gaps remain a key factor explaining MAN's dominance in formal academic indicators. Second, not all MAS are inferior; leading MAS with substantial social capital can produce competitive output and, in specific categories, surpass MAN, particularly in OSN and religious studies. This pattern underscores the need for performance-based equity policies to strengthen MAS and minimize disparities in the quality of Islamic education in East Java.

#### **Variations in the amount of MAN and MAS education budgets for the 2021-2025 period**

The variation in education budgets between State Islamic Senior High Schools (MAN) and Private Islamic Senior High Schools (MAS) in East Java during the 2021–2024 period reveals a significant structural gap, as shown in the achievement data in the Excel spreadsheet. Structurally, MAN receives direct funding support from the State Budget (APBN) through the Ministry of Religious Affairs, including the payment of ASN teacher salaries, professional allowances, operational allocations through the DIPA (Distribution of State Apparatus) (DIPA), and the opportunity to obtain Special Allocation Funds (DAK) for physical development and strengthening of learning facilities. In contrast, MAS relies heavily on regular BOS funds and internal support from foundations, which generally have limited operational funds, particularly for madrasas located in rural areas or low-income communities. This difference in funding structure creates variations in the quality of educational services, learning facilities, and the intensity of academic development programs, which are directly reflected in differences in graduate achievement.

On the other hand, MAS exhibits much greater variation in achievement due to significant budget variations between foundations and regions. Although some leading Islamic schools (MAS), such as MA Darul Ulum, MA Al-Amien, and MA Sabilillah, have achieved academic results approaching those of MAN, most MAS are underfunded. On average, MAS receives only Rp 500,000-700,000 in BOS funds per student per year, far lower than MAN's actual fiscal capacity, which is several times higher when calculated to include civil servant salaries and other allowances. Because BOS funds at MAS are primarily used to cover teacher honoraria, electricity, and administrative costs, and basic school activities, MAS lacks sufficient fiscal space to provide intensive mentoring programs like those offered by MAN.

This budget variation directly impacts MAS's ability to produce highly competitive graduates. Many MAS only produce 20-50 graduates accepted into universities each year, and the SNBP (National Student Admissions Program) acceptance rate often falls below 1-5 students. In comparison, MAN 2 Malang City recorded 60-66 students passing the SNBP annually from 2022 to 2024. These differences do not emerge spontaneously, but rather reflect the intensity of coaching, curriculum consistency, availability of qualified teachers, and access to modern learning facilities, all of which are determined by budget capacity.

Budget disparities are also evident in facilities that support prestigious selection processes, such as medical programs. MAN, with its well-equipped laboratories and structured science enrichment programs, produces 3-4 students accepted into medical school each year. In contrast, most MAS (Islamic boarding schools) fail to meet this indicator due to inadequate facilities and academic mentoring. However, MAN does not dominate all indicators. In the National Science Olympiad (OSN), several leading MAS (Islamic boarding schools) surpassed MAN because they have a culture of intensive, community-based coaching and leverage the Islamic boarding school (pesantren) environment, which fosters academic discipline.

Thus, data analysis and funding structures indicate that budget variations between MAN and MAS are a key determinant of achievement differences in East Java. MAN enjoys fiscal stability, enabling it to develop long-term academic coaching programs, whereas MAS faces funding constraints that limit innovation and quality improvement. However, several leading MAS can close this gap through the strength of social capital, Islamic boarding school culture, and alum support. This overall pattern confirms that the budget gap in madrasas not only results in funding disparities, but also in empirically measurable achievement disparities in the 2021–2024 period.

Table 1.1. School Operational Assistance Budget

| Types of Budgets              | State Islamic Senior High School (MAN)                                                                                                       | Private Islamic Senior High School (MAS)                                                                                                                                |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| BOS Fund                      | Accepted. The amount is calculated based on the number of students and the standard cost per student per year.                               | Accepted. The amount is calculated based on the number of students and the standard cost per student per year.                                                          |
| Differences in BOS Allocation | MAN uses BOS purely for student operations, because civil servant teacher salaries and building maintenance are already covered by the APBN. | MAS often uses most of the BOS funds to cover the shortfall in non-PNS teacher salaries and basic operational costs, because there is no salary coverage from the APBN. |

Table 2.1 Routine budget

| Types of Budgets                            | State Islamic Senior High School (MAN)                                                                                                                                                     | Private Islamic Senior High School (MAS)                                                                                                                                                                                                                                                                                          |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Civil Servant & Permanent Employee Salaries | Fully Covered (State Budget). The salaries of civil servant teachers and other permanent employees are paid directly through the Ministry of Religion's Budget Implementation List (DIPA). | Not Fully Covered. MAS is responsible for paying the salaries of teachers and non-civil servant employees from school funds (student/foundation contributions). The government provides only a Teacher Professional Allowance (TPG) for certified teachers, while their base salary remains the responsibility of the foundation. |
| Asset Maintenance                           | Fully Covered (APBN). Allocation funds for the maintenance of school buildings, land, and physical facilities.                                                                             | Not Covered. Facility maintenance is the full responsibility of the foundation or student fees.                                                                                                                                                                                                                                   |

Table 3.1 Investment and Development Budget

| Types of Budgets              | State Islamic Senior High School (MAN)                                                                     | Private Islamic Senior High School (MAS)                                                                                                                                                     |
|-------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Special Allocation Fund (DAK) | More likely to receive DAK for construction, rehabilitation, or procurement of large-scale infrastructure. | Opportunities are smaller or must go through a more competitive proposal submission mechanism and depend on the availability of specific Ministry of Religion programs for private madrasas. |

However, several outstanding MAS (Islamic boarding schools) maintain or improve quality through adaptive management and efficiency. Innovative leadership, community/partnership sales, and the use of independent funds are crucial strategies for closing budget gaps. This phenomenon underscores that the success of educational institutions does not depend solely on budget size, but also on creativity, effective management, and the commitment of all stakeholders.

In the school sector, these funds are allocated to expensive needs, such as used computers for the IT lab, costing Rp 15 million, resulting in a 30% savings, and in line with the increase in CSR in East Java, according to 2024 data from the East Java Statistics Agency (BPS). Finally, the alum network (10–15%, Rp 20–30 million per year) supports scholarships, creating a cycle of motivation, while school businesses (5–10%, Rp 10–15 million) from student-managed canteens and mini gardens teach independence and entrepreneurship in accordance with the Merdeka Curriculum. This strategy not only stabilizes finances but also builds community solidarity, proving that cooperation is stronger than sole dependence.

### **Efforts and Strategies Between MAN and MAS in Improving Achievements**

The budget gap between State Islamic Senior High Schools (MAN) and Private Islamic Senior High Schools (MAS) in East Java during the 2021–2024 period has created distinct challenges in maintaining graduate achievement. MAN enjoys state budget support through the APBN (State Budget), while MAS relies on BOS funds, foundation support, and community contributions. This situation requires both types of madrasas to implement different strategies and efforts to maintain the quality of educational output. MAN tends to develop structure-based strategies, utilizing adequate facilities, civil servant educators, and robust professional development programs. In contrast, MAS must innovate through community-based strategies, strengthening academic culture, and leveraging the social capital of Islamic boarding schools to offset budget constraints. This difference can be seen concretely in Excel data on the achievements of state madrasas—for example, MAN 2 Malang City, which has successfully maintained and improved academic achievement year after year. MAN 2 Malang City recorded an increase in the number of graduates accepted into higher education, from 180 in 2021 to 215 in 2024.

Meanwhile, the National Science Olympiad (SNBP) participation increased from 45 to 66 students, the medical program acceptance remained at 3–4 students annually, and the National Science Olympiad (OSN) achievements increased from 5 medals in 2021 to 7 medals in 2024. This increase is due to strong, sustainable strategies, such as the formation of an achievement development team, intensive SNBP guidance, UTBK preparation classes, and the strengthening of the science curriculum through complete laboratory facilities. MAN, with its certified ASN teachers, can maintain the quality of learning. At the same time, the BOS budget can be allocated entirely to student development activities, rather than paying teacher honoraria, as is the case at MAS.

Furthermore, MAN has a more systematic budget management strategy because stable state support provides space for long-term planning. Facilities such as modern classrooms, science laboratories, digital libraries, and learning technology devices can be continuously updated without relying on student fees. MAN also has the advantage of forging partnerships with state universities, professional training institutions, and local governments. Through these partnerships, MAN can host inspirational classes, soft skills training, SNBP coaching clinics, and internships that broaden academic experience and increase students' chances of being accepted into top universities. With this budget structure, MAN's strategy is more systematic, measurable, and sustainable, enabling sustained and even improved performance year after year.

Unlike MAN, MAS must develop more creative and adaptive strategies to maintain performance amidst budget constraints. The first strategy commonly employed by MAS is strengthening an Islamic boarding school-based academic culture. Because many MAS operate boarding schools or are integrated with Islamic boarding schools, the disciplined, religious, and intensive learning environment provides substantial social capital for boosting achievement. This strategy allows MAS to provide additional coaching outside school hours through the halaqah system, senior-junior mentoring, and inexpensive structured evening study sessions. Several leading MAS, such as MA Darul Ulum, MA Al-Amien, and Sabilillah, have

achieved high OSN achievements through this pesantren-based coaching model, which focuses on commitment, consistency, and motivation to learn.

The second strategy adopted by MAS is optimizing its alum network. Because it does not receive a large state budget, MAS relies on alums support through donations, internal scholarships, facility provision, and achievement mentoring. Alums who have succeeded in higher education or industry often return to guide the National Examination (SNBP), share strategies for entering state universities, and provide learning tools such as the Computer-Based Test (UTBK) module and access to tryouts. This strategy has proven highly effective in MAS with strong alum networks, though the breadth and sustainability of those networks depend heavily on the foundation's history and reputation.

The third strategy is utilizing internal teachers through service and collaboration schemes. Many MAS employ a "multi-tasking teacher" strategy, developing teams of teachers who not only teach but also serve as competition facilitators, tutoring coordinators, or spiritual mentors for students. This effort is undertaken because MAS lacks the funds to hire external professional teachers or coaches. Although the teachers' workload increases, this strategy provides a solution to maintain academic achievement at minimal cost. MAS teachers often work with great dedication, motivated by religious beliefs, social commitment, and loyalty to the foundation.

## Conclusion

The research results show consistent and significant differences between State Islamic Senior High Schools (MAN) and Private Islamic Senior High Schools (MAS) in East Java during the 2021–2024 period, particularly in terms of graduate achievement. MAN outperformed in academic indicators such as university admission, SNBP (National Student Admissions), medical programs, overseas scholarships, and National Science Olympiad (OSN) achievements. This superiority is attributed to a stable funding structure through the state budget (APBN), the presence of civil servant teachers, modern learning facilities, and a standardized and sustainable achievement coaching system. In contrast, MAS achievements showed wider variation, with most madrasas achieving only moderate performance due to budget constraints. However, several superior Islamic boarding school-based MAS achieved high levels of success in elite PTKIN (State Universities) and OSN through substantial social capital and a strong academic culture.

This difference is closely related to the budgetary variance between MAN and MAS. MAN receives structural funding support, including BOS (School Operational Assistance), DIPA (School Operational Assistance), DAK (Special Allocation Fund), and full funding of civil servant teacher salaries, allowing fiscal space to focus on improving the quality of learning. Meanwhile, MAS relies on the School Operational Assistance (BOS), student fees, and foundation support, so the majority of the budget is spent on basic operations and salaries for non-civil servant teachers. This budget gap directly impacts access to facilities, teacher quality, the intensity of academic development, and the madrasah's ability to implement strategic programs that support achievement.

This research also shows a strong relationship between budget size and achievement. Madrasahs with greater funding support demonstrate more stable and competitive output, as evidenced by MAN 2 Malang City, which recorded consistent improvement across all achievement indicators for four consecutive years. Conversely, madrasahs with limited budgets exhibit fluctuating results and tend to have lower achievement, particularly in competitive indicators such as the National Education Standards (SNBP) and medical programs. However, this relationship is not deterministic; several leading MAS schools have closed the budget gap through managerial innovation, alum networks, and the strengthening of pesantren culture.

Furthermore, the strategies used by MAN and MAS to maintain their achievements also show fundamental differences. MAN uses a system-based strategy, facilities, and teacher professionalism supported by the state budget, while MAS relies on a community-based strategy, creativity, Islamic boarding school discipline, and alums solidarity. While both approaches are practical, their sustainability depends heavily on the stability of funding and the strength of the institution's leadership. MAN can sustain performance through long-term planning mechanisms, whereas MAS must continuously innovate and leverage social capital to sustain performance.

Overall, this study confirms that the performance difference between MAN and MAS is not solely due to internal school factors but rather reflects the national education funding structure. Strengthening private Islamic Senior High Schools (MADrasah Aliyah) needs to be a policy priority through performance-based budget equalization, managerial capacity building, and strengthening the collaborative ecosystem between the public and private sectors. These efforts are necessary to reduce the quality gap in Islamic education in East Java and ensure that all madrasahs, both public and private, have equal opportunities to achieve high, sustainable standards.

### Suggestion

Based on the research findings, further studies are recommended to analyze the effectiveness of performance-based budget equalization policies, more deeply explore the causal relationships among funding levels, teacher quality, and achievement outcomes, and examine the financial management models and achievement development strategies implemented by MAN and MAS. Future research should also examine the roles of social capital, Islamic boarding school academic culture, and managerial innovation in leading MAS to close budget gaps and to formulate a sustainable collaboration model between public and private madrasahs to reduce quality disparities systematically.

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