

THE ROLE OF EDUCATION FINANCING IN THE DEVELOPMENT OF INFRASTRUCTURE AND LEARNING FACILITIES AT MTS HIDAYATUL FALAH NAGRAK, SUKABUMI REGENCY

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Abstract. This article examines the role of education financing in the development of infrastructure and learning facilities at MTs Hidayatul Falah in Nagrak District, Sukabumi. Using a case study approach with a descriptive qualitative method, data was collected through in-depth interviews, field observations, and document analysis. The findings highlight that education financing, particularly through the BOS (School Operational Assistance) funds, community contributions, and alumni donations, significantly contributes to the construction of classrooms, computer labs, libraries, and other essential facilities. However, the study also identifies major challenges, including funding limitations, low community participation, and administrative constraints. Efficient and transparent financial management, along with collaboration among stakeholders, can optimize education financing to enhance the quality of educational infrastructure. This research offers practical insights for private educational institutions in rural areas to develop sustainable and accountable financing strategies.

Keywords: Infrastructure; Madrasah; Financial Management; Education Financing; Learning Facilities

I. INTRODUCTION

Education is a strategic instrument in national development as it encompasses the process of character building, value instillation, and the development of intellectual abilities and skills. However, achieving educational goals effectively requires adequate infrastructure and facilities. Various studies emphasize that the quality of infrastructure and learning facilities directly affects learning effectiveness, student comfort, and support for the curriculum[1], [2]. Recent studies also show that quality educational facilities improve learning outcomes and create a conducive environment for students[3] [4].

On the other hand, the disparity in the quality of educational infrastructure across regions in Indonesia, especially in rural areas, remains a major challenge. Private madrasas such as MTs Hidayatul Falah in Nagrak District, Sukabumi Regency, are examples of educational institutions striving to develop amidst limited financing. Dependence on government funds such as the School Operational Assistance (BOS) and BOSDA is not sufficient to address the physical development needs, especially with minimal support from the business world and weak economic support from the surrounding community[5] [6].

The BOS program has indeed made a positive contribution to the operation of basic and secondary education. However,

the fund allocation based on the number of students is often disproportionate to the actual needs of private madrasas in rural areas. Research reveals that although BOS has a positive impact on student performance, its role in physical infrastructure development remains limited[7]. Administrative barriers and delays in BOS fund distribution also often disrupt the stability of school development programs[8] [9].

Furthermore, the challenges in managing education finance are not only related to the amount of available funds but also to the capacity of financial management at the educational unit level. Transparency, accountability, and the preparation of financial reports based on priority needs are still weaknesses in many schools, particularly in small-scale private madrasas[10], [11]. This worsens the image of education management and reduces public participation, including from alumni or non-governmental organizations.

The economic condition of the parents at MTs Hidayatul Falah, which is relatively low, results in minimal educational fees, making it difficult for the school to diversify funding. However, community participation in the form of self-help, voluntary donations, or involvement in financial oversight can be an important pillar in building the financial independence of madrasas[12] [13].

Given these complex challenges, this study aims to analyze the role of education financing in the development of

infrastructure at MTs Hidayatul Falah, identify funding sources, management barriers, and alternative strategies for strengthening the financial independence of rural private madrasahs[14] [15]. It is hoped that the findings of this study can make a significant contribution to optimizing the management of education financing in rural private madrasahs, particularly in Sukabumi Regency.

II. RESEARCH METHODS

This study adopts a qualitative approach with a case study design to examine the role of education financing in the development of infrastructure and learning facilities at MTs Hidayatul Falah Nagrak, Sukabumi Regency. The primary goal of this research is to gain a deeper understanding of the various factors influencing education financing in private madrasahs and how it contributes to the development of existing infrastructure and learning facilities.

The research procedure begins with problem identification, followed by data collection through observation and in-depth interviews. The research subjects in this study include the headmaster, teachers, and other individuals involved in the financial management of MTs Hidayatul Falah. Additionally, several informants from parents, alumni, and local community members will be interviewed to gain a broader perspective on the condition of education financing and facility management at the school. The researcher's presence is crucial for building close relationships with the research subjects and collecting rich and comprehensive data.

Data will be collected using semi-structured interviews and direct observation. Interviews will be conducted using a pre-prepared interview guide to ensure that relevant topics are discussed with the informants. Observation will be conducted in the field to directly understand the physical condition and management of learning facilities at MTs Hidayatul Falah. The data obtained through interviews and observations will then be analyzed inductively, focusing on emerging patterns related to education financing and facility development in the madrasah.

The development of research instruments involves designing an interview guide that aligns with the research objectives, covering questions related to fund allocation, management challenges, and the role of the community in supporting educational facilities. The instrument development process involves consultation with education and financial management experts to ensure that the tools used can gather relevant and in-depth information.

To ensure the validity and reliability of the research findings, data triangulation will be applied by comparing the data obtained through interviews with the data from field observations and relevant documents. This triangulation process helps ensure that the research findings are credible. Furthermore, validity checks will be conducted through discussions with colleagues experienced in education and financing, as well as involving different informants in the research to minimize bias.

The research will be conducted at MTs Hidayatul Falah Nagrak over a period of three months, starting from May to

July 2025. The location of the research, situated in a rural area, provides important context for understanding the challenges of education financing in a community with economic limitations.

With this approach, the study aims to uncover in-depth information regarding the barriers and potential in education financing, as well as provide strategic recommendations to optimize the use of funds for the development of educational facilities at MTs Hidayatul Falah.

III. RESULTS AND DISCUSSION

The Role of Financing in Infrastructure Development

The field findings at MTs Hidayatul Falah show that the availability of educational funding significantly determines the madrasah's ability to build and improve physical facilities. The BOS funds have been used for the renovation of classrooms, procurement of computer lab equipment, as well as the construction and repair of basic facilities such as toilets and libraries. Donations from the community and contributions from alumni have also helped, although not yet significantly. This shows that education financing directly contributes to improving the physical quality of the learning environment[16]

Improvement in infrastructure through well-managed education financing has a direct impact on student learning motivation and teacher comfort in teaching. Adequate facilities are not just about physical structures, but also contribute to the creation of a safe, clean, and supportive learning environment. Comfortable classrooms, well-equipped laboratories, and a comprehensive library are essential elements in optimizing learning outcomes, as discussed by Baxley.[17]

With good financial planning, the madrasah management is able to map out needs and set development priorities according to the actual conditions on the ground. These priorities are outlined in the School Activity and Budget Plan (RKAS), which serves as the main guideline for the implementation and evaluation of fund usage. In practice, the headmaster, treasurer, and school committee discuss the allocation of the budget based on actual needs, limited funds, and the urgency of development.

The role of financing in the development of educational infrastructure is crucial for the sustainability of educational institutions, including pesantren and madrasahs like MTs Hidayatul Falah. As found in the research by Hafidh & Badrudin[18] pesantren that adopt self-sustaining economic initiatives, such as livestock farming, fishing, and agriculture, can reduce reliance on external funding and support their financial sustainability. At MTs Hidayatul Falah, diversifying funding sources through community contributions, alumni donations, and CSR programs holds great potential for addressing the limitations of BOS funds. With transparent management and collaboration with stakeholders, this model can enhance financial independence and strengthen educational infrastructure sustainably, as suggested by previous studies. Effective management of education financing is essential for ensuring the sustainability and

quality of educational institutions. As discussed in the research by Badrudin et al.[19] managing financing involves not just the allocation of funds, but also strategic planning, recording, supervision, and financial accountability. The study on the management of education financing at MTs Al-Barkah Cianjur reveals that proper financial management, starting from planning, budgeting, and record-keeping to accountability, plays a crucial role in enhancing the quality of graduates. By adopting transparent and accountable financial practices, such as in MTs Al-Barkah, MTs Hidayatul Falah can improve its financial sustainability. Moreover, the inclusion of community participation and collaboration with stakeholders through diversified funding sources, such as alumni donations and corporate social responsibility (CSR) programs, can strengthen financial independence and support infrastructure development. The study highlights that financial transparency and efficient resource allocation are essential for maintaining educational quality and ensuring that institutions remain competitive in producing high-quality graduates who are capable of thriving in society.

Sources of Education Funding

The sources of education financing at MTs Hidayatul Falah come from BOS, BOSDA, contributions from parents, alumni donations, and social activities. This diversification offers flexibility in the madrasa's financial management. The BOS funds are used for operational costs and some infrastructure, while donations from the school committee and the community are used for unexpected needs or specific developments. However, reliance on BOS funds remains high, and delays in fund disbursement often become obstacles in the smooth running of educational activities.[20]

The madrasa has also started exploring alternative funding sources such as zakat, infaq, charity, as well as partnerships with private companies through corporate social responsibility (CSR) programs. These efforts represent the institution's independence in seeking external support to address the often unpredictable challenges of financing[21]

The existence of alumni donations also has great potential for further systematic development. Strengthening the relationship between alumni and the educational institution is done through communication forums, reunions, and involvement in school programs. Furthermore, collaboration with zakat organizations and Islamic philanthropy is a long-term strategy to improve the sustainability of financing, particularly in Islamic-based private madrasas[5].

The study by Badrudin et al demonstrates that effective financing management significantly impacts teacher welfare at Madrasah Tsanawiyah Al-Hidayah Sukatani. Although the financing management at the madrasa is currently in the medium category, the findings highlight that planning, implementation, supervision, and financial accountability are crucial to improving teacher welfare. The regression results show that 26% of teacher welfare is influenced by financing management, while 74% is influenced by other external factors. This aligns with the findings at MTs Hidayatul Falah, where the diversification of education funding sources, such as BOS funds, community contributions, and alumni donations, has great potential to support more transparent and efficient financial management. By maximizing the available

funding sources and ensuring accountable management, MTs Hidayatul Falah can improve teacher welfare and create a better learning environment, in line with the principles outlined by Badrudin et al.[22]

Challenges in Financing Management

The limited number of students has an impact on the small BOS allocation received by the madrasa. Additionally, the lack of proper financial reporting affects the level of trust from the community.



Figure 1. Graph of the Impact of Challenges in Education Financing Management at MTs Hidayatul Falah.

This graph shows the five main challenges faced by MTs Hidayatul Falah in managing education financing, measured by their impact on the effectiveness and sustainability of educational programs.

Administrative issues, such as delays in reporting, errors in record-keeping, and the lack of the treasurer's capacity in preparing financial reports, present specific challenges in managing madrasa finances[23]

The limited number of students at MTs Hidayatul Falah has a significant impact on the amount of BOS funds allocated to the madrasa. Due to the small student base, the school receives a modest amount of funding, which proves to be insufficient to meet all of the institution's educational and infrastructural needs. Moreover, the challenges are exacerbated by the absence of well-organized and transparent financial reporting, which ultimately affects the trust the community places in the school's financial management. Proper financial reporting and transparency are crucial in building community trust, and their absence has been a recurring issue in the madrasa's management[24].

The findings reveal that the primary administrative challenges faced by MTs Hidayatul Falah include delayed reporting, inaccuracies in financial record-keeping, and a lack of the necessary financial management skills among the staff. These issues directly affect the accuracy and timeliness of the financial reports submitted, leading to difficulties in making informed decisions regarding the allocation of resources. The lack of proper auditing mechanisms, both internally and externally, further compounds this problem, as there is little to no oversight on how funds are being utilized. Consequently, many funding opportunities remain underutilized due to the inefficiencies in fund allocation and management[25] These issues are typical in madrasas that lack the required resources and training to properly manage their finances.

In addition, one of the most pressing problems faced by the school is the delayed disbursement of BOS funds. These

delays disrupt the smooth operation of educational activities and hinder the timely payment of essential expenses, such as teacher salaries, purchasing teaching materials, and maintaining school infrastructure. In some instances, the madrasa is forced to resort to short-term loans to meet these urgent financial needs while waiting for the official fund disbursements[23]. This issue highlights the ongoing dependence on external funding, which is often unpredictable and not always sufficient to cover the operational needs of the institution.

Strengthening Strategies

In response to these challenges, MTs Hidayatul Falah has implemented a number of strategies to address the financing management issues. One of the key strategies employed by the madrasa is the implementation of prioritized budgeting. By aligning the budget with the institution's actual needs, the madrasa ensures that resources are allocated efficiently to the most pressing areas, such as infrastructure development and educational program support. This form of budgeting helps prioritize long-term development goals while ensuring that short-term needs are met effectively. Additionally, the madrasa has focused on improving its financial management system by promoting transparency and accountability, particularly by involving the school committee in the planning and evaluation of the budget. This collaborative approach helps foster greater trust and participation from the community in the school's financial decisions[26]

Further strengthening efforts include regular training for the treasurer and administrative staff, which aims to improve the financial management skills of those responsible for the madrasa's finances. The training ensures that the staff is better equipped to handle the complexities of budgeting, financial reporting, and auditing. Moreover, the madrasa has made it a priority to improve internal audits by conducting semester-based audits and making the results available to the public, either through bulletin boards or parent meetings. This approach is designed to provide full transparency regarding how funds are managed and spent. By making audit results accessible to the public, the madrasa demonstrates its commitment to accountable financial management, which in turn enhances its credibility within the community[27]

The madrasa has also strengthened its donor network by engaging in collaborative approaches with both the community and alumni. By building strong relationships with alumni and involving them in the school's activities, MTs Hidayatul Falah has been able to secure additional funding through alumni donations. Furthermore, the school has begun tapping into external funding sources such as zakat, infaq, and charity donations, as well as collaborating with private companies through corporate social responsibility (CSR) programs. This strategy of diversifying funding sources is a vital step towards reducing the madrasa's reliance on government funds, which are often insufficient and delayed[27]. These efforts represent the institution's drive for financial independence and sustainability.

Financing Challenges and Strengthening Strategies

Financing Challenge	Strengthening Strategy
BOS funds are insufficient for development needs	Diversify funding through zakat, infaq, waqf, CSR, and alumni donations [27]
Delayed BOS fund disbursement	Medium-term planning and intensive communication with the Education Office[23]
Lack of financial management capacity	Treasurer technical training, periodic internal audits, financial mentoring from the foundation/school committee
Low community participation	Budget transparency, routine report publication, involving community figures and alumni in fundraising.[26]

Through a combination of technical and social strategies, MTs Hidayatul Falah is working to build an adaptive, independent, and sustainable education financing system. The readiness of human resources, as well as stakeholder support, are key factors in the success of these strengthening strategies. By implementing these strategies, the madrasa not only addresses its immediate financial challenges but also ensures that it is better positioned to meet future educational and infrastructural demands.

IV. CONCLUSION

This study highlights the significant role of education financing in the development of infrastructure at MTs Hidayatul Falah. While the BOS funds have contributed to improving facilities such as classrooms and libraries, challenges persist due to limited funding, delayed disbursements, and administrative issues. The madrasa has responded by implementing prioritized budgeting, enhancing transparency, and diversifying funding sources, including zakat, infaq, and CSR programs. These efforts aim to reduce dependency on government funds and ensure a more sustainable financial future. Ultimately, by strengthening financial management and involving stakeholders, MTs Hidayatul Falah is improving its ability to address both immediate and long-term educational needs.

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