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Governance Transformation of a Madrasah towards a Superior Institution of LP Ma'arif NU Bojonegoro in Meeting Customer Needs: A Case Study of MTs Islamiyah Unggulan Balen

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ABSTRACT

Governance transformation has become a central issue for madrasahs that must preserve their religious identity while responding to the expectations of students and parents. This study analyses the governance transformation of MTs Islamiyah Unggulan Balen in Bojonegoro, a madrasah officially labelled "unggulan" (superior) by the Bojonegoro branch of LP Ma'arif NU, from a customer-needs perspective. A qualitative case study design was used. Primary data came from in-depth interviews with three informants (the madrasah head who also serves on the LP Ma'arif NU board, the vice head for curriculum, and the vice head for facilities), triangulated with the madrasah profile, the 2026 madrasah activity and budget plan (RKAM), and the 2026 quality achievement performance score (SKPM) report. Data were analysed thematically using NVivo. Eight themes emerged: mindset change and the vision of a modern madrasah, system-based governance, excellence indicators and customer needs, flagship programmes and curriculum, teacher competence and innovation, facilities and learning media, human-resource constraints and resistance, and funding and parental roles. The transformation relies on shifting organisational drivers from individuals to systems, differentiating services through six cluster-based flagship programmes, and strengthening digital learning media. The main constraints are staff discipline and awareness, lagging infrastructure, and funding that cannot rely on school operational assistance (BOS) alone. Because the customer perspective is still represented by service providers, the findings are preliminary. The study proposes an initial conceptual framework of customer-oriented madrasah governance transformation within the Ma'arif NU education network.

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Keywords: Madrasah Governance; Superior Madrasah; Customer Needs; LP Ma'arif NU; Thematic Analysis; Case Study.

ABSTRAK

Transformasi tata kelola madrasah menjadi isu penting ketika lembaga pendidikan Islam dituntut tidak hanya mempertahankan identitas keagamaan, tetapi juga menjawab ekspektasi peserta didik dan wali murid terhadap mutu layanan. Penelitian ini bertujuan menganalisis transformasi tata kelola MTs Islamiyah Unggulan Balen, Bojonegoro, yang memperoleh sebutan "unggulan" dari Pimpinan Cabang Lembaga Pendidikan (PC LP) Ma'arif NU Bojonegoro, dengan sudut pandang pemenuhan kebutuhan pelanggan. Penelitian menggunakan pendekatan kualitatif dengan desain studi kasus. Data primer dikumpulkan melalui wawancara mendalam dengan tiga informan, yaitu kepala madrasah yang juga pengurus LP Ma'arif NU Bojonegoro, wakil kepala bidang kurikulum, dan wakil kepala bidang sarana dan prasarana. Data wawancara ditriangulasi dengan profil madrasah, Rencana Kegiatan dan Anggaran Madrasah (RKAM) tahun 2026, dan laporan Skor Kinerja Pencapaian Mutu (SKPM) 2026, lalu dianalisis secara tematik dengan bantuan NVivo. Analisis menghasilkan delapan tema: perubahan pola pikir dan visi madrasah modern, tata kelola berbasis sistem, indikator unggulan dan kebutuhan pelanggan, program unggulan dan kurikulum, kompetensi dan inovasi guru, sarana prasarana dan media pembelajaran, kendala sumber daya manusia dan resistensi, serta pendanaan dan peran wali murid. Temuan menunjukkan bahwa transformasi bertumpu pada upaya memindahkan penggerak organisasi dari figur ke sistem, mendiferensiasikan layanan melalui enam program unggulan berbasis klaster, dan memperkuat media pembelajaran digital. Kendala utama terletak pada kedisiplinan dan kesadaran sumber daya manusia, ketertinggalan infrastruktur, serta pembiayaan yang tidak dapat bertumpu pada dana BOS saja. Perspektif pelanggan pada penelitian ini masih diwakili oleh penyedia layanan sehingga temuan bersifat awal. Penelitian ini menawarkan kerangka konseptual awal transformasi tata kelola madrasah yang berorientasi pada pelanggan di lingkungan pendidikan Ma'arif NU.
Kata Kunci: Tata Kelola Madrasah; Madrasah Unggulan; Kebutuhan Pelanggan; LP Ma'arif NU; Analisis Tematik; Studi Kasus.

INTRODUCTION

Madrasahs are one of three forms of Islamic educational institutions in Indonesia, alongside Islamic schools and pesantren (Zuhdi, 2018). This position places madrasahs under two

demands at once: preserving religious identity and meeting continually evolving standards of educational quality. Globally, attention to school quality has moved from administrative compliance towards innovation in educational practice, as seen in studies of innovation practices in primary and secondary schools during the COVID-19 pandemic (Bouranta & Psomas, 2024). Private madrasahs face these demands with limited resources, particularly financial ones.

Resources matter, but they are not the only determinant of quality. A meta-analysis of studies on public school spending policies in the United States estimates that raising spending by 1,000 dollars per pupil for four years increases test scores by 0.0316 standard deviations and college-going by 2.8 percentage points (Jackson & Mackevicius, 2024). Although it comes from a different context, this figure shows that additional resources have positive but moderate effects, so how resources are managed cannot be ignored. The lesson is relevant to madrasahs whose funding relies on operational assistance and community contributions.

In Indonesia, education decentralisation requires parents and communities to take part in school governance through school-based management, including in madrasahs. Earlier research, however, found low parental and community participation in madrasah governance (Parker & Raihani, 2011). Meanwhile, a large-scale field experiment in Indonesian public schools showed that institutional reform of school committees, namely linking planning with the village council and electing committee members combined with that linkage, was the most cost-effective way to improve learning compared with grants and training (Pradhan et al., 2014). This suggests that the institutional design of partnerships with the community affects learning outcomes. In pesantren-rooted institutions, educational leadership also shapes how institutions respond to environmental change, as examined in a study on the new identity of Indonesian Islamic boarding schools in the new normal (Hanafi et al., 2021). Nevertheless, studies that specifically examine how madrasahs within the Nahdlatul Ulama education network change their governance to meet customer needs, within a programme driven by a district-level institution, remain rare in the author's search. This is the gap the present study addresses.

MTs Islamiyah Unggulan Balen is located in Balenrejo, Balen District, Bojonegoro Regency,

under the Roudlotut Tholibin Balen Islamic Boarding School Foundation. According to initial information gathered by the researcher, the madrasah was originally an ordinary village madrasah but has a large student body, a fairly large campus, and a pesantren within it. The Bojonegoro branch of the Ma'arif NU Education Institution (LP) runs a programme to make NU madrasahs superior madrasahs, and MTs Islamiyah is one that officially received the "unggulan" label. The madrasah develops six flagship programmes: Qur'an education (tahfidz), classical-book (salaf) education, science, language and arts, sports, and information technology. The vision stated in its profile is the formation of students who are pious, knowledgeable, excellent, and skilled.

This study addresses four questions. First, what underlies and constitutes the target of the madrasah's governance transformation. Second, what governance policies and mechanisms are used to shift from a conventional work culture to the work culture of a superior madrasah. Third, how customer needs are translated into flagship programmes, curriculum, and facilities. Fourth, what constraints are faced and how they are addressed. Theoretically, the study offers an initial conceptual framework of customer-oriented madrasah governance transformation. Practically, the results can serve as a reflection for LP Ma'arif NU and other madrasahs taking a similar path.

LITERATURE REVIEW

Leadership, Governance, and Data-Based Evaluation

School leadership has a significant effect on features of the school organisation that in turn influence the quality of teaching and learning. The effect is moderate in size but vital to most school improvement efforts, and it is greater when leadership is widely distributed (Leithwood et al., 2020). For governance the implication is clear: effective leadership does not stop with the leader but embeds practices in organisational structures and routines. Sustained improvement also requires a cycle of data use covering goal setting, collecting varied data, sense-making, improvement action, and evaluation, with data literacy and leadership as the most important enablers or barriers (Schildkamp, 2019).

Quality Systems and Customer Orientation in Education

Total Quality Management (TQM) has been widely studied in schools. A systematic review of 133 articles on quality management in primary and secondary education grouped findings into 43 themes and six broad categories: management practices, school characteristics, teachers, stakeholders, government, and pupils (Bouranta et al., 2021). In Greek higher education, the TQM elements most widely adopted include student focus, leadership and top-management commitment, strategic quality planning, process management, and the management of teaching staff and employees (Psomas & Antony, 2017). The formalisation of quality procedures has also been studied at school level, for example the impact of ISO quality management systems on primary and secondary schools in Spain (Arribas Díaz & Martínez-Mediano, 2018). Together these studies indicate that systems, procedures, and a focus on service recipients are common in the quality discourse of education, although their application must be adapted to institutional context.

The notion of the customer in education is problematic because students, parents, and communities act both as service recipients and as partners in the learning process. A review of 137 articles in 55 journals on TQM in higher education over three decades (1991–2020) identifies barriers, customers, and accreditation as key issues (Jasti & Kota, 2022), although in a higher-education context. At school level, parents' choice of school has been systematically reviewed in relation to school marketing (Greaves et al., 2023). In this study, the term "customer" is used as an analytical concept referring to the parties whose needs guide madrasah services, chiefly students and their guardians, without diminishing education as a process of formation.

Conceptual Framework

Based on this review, the study uses an analytical framework of four dimensions as a guide, not as hypotheses. The first is leadership and mindset, namely how leaders drive change. The second is systems and procedures, namely SOPs, supervision, and evaluation. The third is the value proposition for customers, namely flagship programmes, curriculum, and learning facilities. The fourth is resources and partnership, namely teachers, funding, and the role of guardians. The outcome observed is indicators of customer-need fulfilment, such as community interest, graduate quality, and satisfaction. Themes emerging from inductive

coding are mapped onto this framework in the discussion.

RESEARCH METHODOLOGY

Design and Research Site

This study uses a qualitative approach with an exploratory single-case study design. The design was chosen because the phenomenon studied, governance transformation in one madrasah undergoing a superior-institution programme, cannot be separated from its institutional context. The research site is MTs Islamiyah Unggulan Balen, Bojonegoro Regency, East Java.

Informants and Data Collection

Primary data were collected through in-depth interviews using a semi-structured guide. Informants were selected purposively on the basis of their strategic roles in madrasah governance and services. Interviews were transcribed verbatim, and informant identities are anonymised with initials. Informant quotations and the Indonesian-language documents cited in this article were translated into English by the author.

Table 1. Research informants

Code	Role	Interview guide focus
MT	Madrasah head and board member of LP Ma'arif NU Bojonegoro	Background and vision, strategic policy, success indicators, constraints and solutions
SI	Vice head of the madrasah for curriculum	Academic governance, teacher competence development
RI	Vice head of the madrasah for facilities	Management of facilities and infrastructure

Supporting data consisted of three documents. First, the madrasah profile on its official

website, covering vision, mission, flagship programmes, facilities, extracurricular activities, and achievements. Second, the 2026 Madrasah Activity and Budget Plan (RKAM), which sets out the planned use of BOS funds in phases I and II. Third, the 2026 Quality Achievement Performance Score (SKPM) report, compiled from the madrasah's Self-Evaluation (EDM) and approved on 15 October 2026. It should be noted that the SKPM is based on the madrasah's self-assessment, and that the secondary data from EMIS, SISPENA, AKG, and AKMI in the report are recorded as unavailable.

Data Analysis

Transcripts were analysed thematically with NVivo. The analysis followed a systematic six-step process that moves from coding to themes and a conceptual model, distinguishing inductive and deductive coding (Naeem et al., 2023). Open coding was carried out first across all transcripts, and the codes were then grouped into eight nodes applied uniformly across the three informants so that comparison between informants was possible. A single quotation could be coded to more than one node. The analytic outputs were a project map, a word-frequency analysis, a hierarchy chart, and a cluster analysis by word similarity.

Data Trustworthiness and Sample Limitations

The informants hold policy-making positions. Interviews with such informants offer a perspective of authority, but the information provided may be biased or inaccurate, making triangulation crucial, and triangulation in such studies is commonly done by combining interviews with document review (Natow, 2020). This study applied source and method triangulation, comparing informants' statements with budget documents, the quality report, and the madrasah profile. Triangulation can be distinguished into method, investigator, theory, and data-source triangulation (Carter et al., 2014). An audit trail was kept by documenting node definitions and linking every quotation to the original transcript.

The fact that there are only three informants is a limitation that must be stated openly. A synthesis of 23 empirical studies shows that saturation is generally reached within roughly 9 to 17 interviews or 4 to 8 focus group discussions (Hennink & Kaiser, 2022), and sample adequacy depends on the type of analysis and the type of saturation sought (Wutich et al.,

2024). The findings are therefore positioned as early-stage results. Further data collection is planned to include the vice head for student affairs, teachers, guardians, and students.

RESULTS AND DISCUSSION

Case Profile and Supporting Data

The madrasah profile states a mission covering mastery of English and Arabic, intellectual and skill development, devout worship, satisfying learning outcomes, and readiness to serve society. Listed facilities include multimedia-equipped classrooms (large televisions), computer and science laboratories, a library, and a *musholla* or prayer room. Extracurricular activities include the student council, Islamic arts (hadrah, calligraphy, qiroah), sports (futsal, badminton, volleyball), and scouting. The profile also lists achievements in provincial-level futsal, Islamic arts, and district-level speech and master-of-ceremonies competitions. Students can choose to live in partner pesantren networked by the foundation: the foundation's main centre, a tahfidz pesantren, a classical-book study pesantren, and a girls' dormitory.

Overview of the NVivo Analysis Results

The interview data were analysed into eight nodes spread across the three informant cases. The coding results are presented through four visualisations.

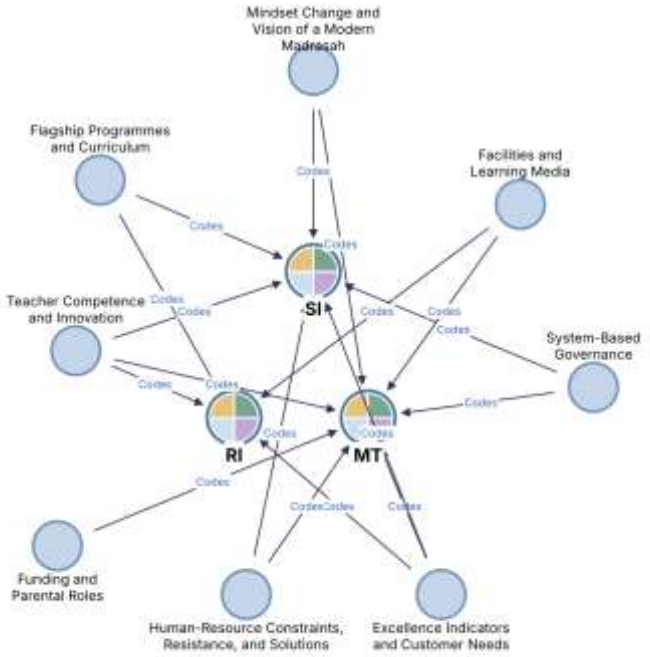


Figure 1. Project Map of the Interview Analysis Results

Figure 1 shows the NVivo project map linking the three informant cases (MT, SI, and RI) with the eight themes. Most themes are linked to more than one informant, whereas the funding and parental roles theme is linked only to MT. This pattern is consistent with the design of the interview guides, since funding and partnership with guardians were covered in the head's guide, whereas the guides for the vice heads for curriculum and facilities focused on curriculum and facilities.

The word-frequency analysis then shows that the most prominent words, apart from function words, are programme, madrasah, flagship, children, facilities, system, guardians, students, cluster, education, and learning.



Figure 2. Word Cloud Analysis (English re-rendering of the original Indonesian-language word cloud; relative word sizes are approximate)

The dominance of the terms programme, madrasah, and flagship shows that the informants' discourse centres on flagship programmes as the institution's main identity, while the word children reflects students as the target of programme differentiation. The appearance of facilities, system, guardians, and students points to three recurring issues: facilities, system-based governance, and the role of guardians. Function words such as that, and, we, because, and with appear large because the data are transcripts of spoken language, so these words are not interpreted.

The distribution of coding results also shows that some themes received broader coverage than others.

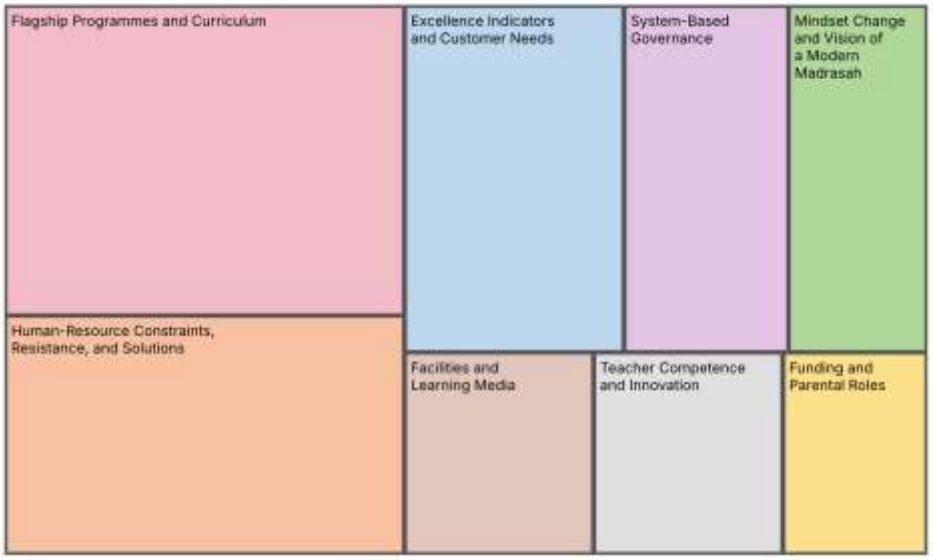


Figure 3. Hierarchy Chart (Treemap) of the Thematic Analysis Results

As shown in Figure 3, the flagship programmes and curriculum theme occupies the largest area, followed by the human-resource constraints, resistance, and solutions theme. The excellence indicators and customer needs, system-based governance, and mindset change themes occupy intermediate areas, whereas facilities and learning media, teacher competence and innovation, and funding and parental roles occupy the smallest areas. The dominance of the flagship programme theme largely comes from the vice head for curriculum's detailed account of the six programmes, so the area should be read as a reflection of the depth of informants' accounts rather than as a measure of the theme's importance to customers.

To understand relationships between themes, a cluster analysis by word similarity was also performed.

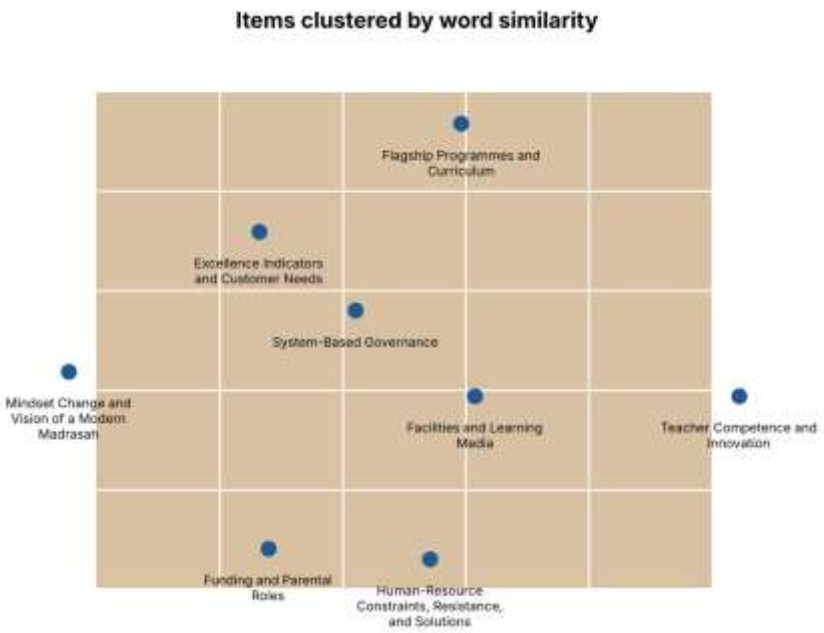


Figure 4. Cluster Analysis of Themes by Word Similarity (English re-rendering of the original 3D cluster plot; positions are approximate)

In Figure 4, the funding and parental roles theme lies close to the human-resource constraints, resistance, and solutions theme. This proximity is plausible because informants described funding and guardian involvement as part of the constraints. The system-based governance and facilities themes sit relatively close together in the middle, whereas flagship programmes and curriculum, mindset change, and teacher competence and innovation are more separated. This separation signals vocabulary that is relatively distinctive to each theme.

Thematic Findings and Discussion

Theme 1: Mindset Change and the Vision of a Modern Madrasah

MT places mindset change as the main trigger of the transformation. In his view, madrasahs under Ma'arif "must already have the mindset of a modern madrasah, a madrasah that is not left behind by the times", and the image of Ma'arif madrasahs as traditional madrasahs "must start to be discarded". The LP Ma'arif NU Bojonegoro branch is said to target "managerial change and quality change", in the belief that changing management patterns

will affect educational quality. SI extends this argument to the teacher level: training is the main motivation "so that teachers' mindset changes".

This theme shows that transformation is understood chiefly as a change in ways of thinking and working, not as shedding the pesantren identity. Supporting evidence is that the madrasah curriculum still includes an internal pesantren-based curriculum and the classical-book (salaf) programme. In other words, the "traditional" label to be left behind refers to one-way teaching and management based on habit, not to the richness of pesantren scholarship. In the conceptual framework, this theme sits in the leadership and mindset dimension.

Theme 2: System-Based Governance

According to MT, the core of strategic policy is to ensure that everything "must be able to run through the system, not through personality". The transformation is considered successful if the madrasah keeps running when a particular figure is absent. The instrument is "many SOPs" covering financial governance, learning, learning supervision, and student affairs, which according to MT "keep rolling every day" with all homeroom teachers involved. SI also mentions the mapping of programme clusters done from the start of the year, indicating an annual planning cycle.

Document triangulation supports this claim at the procedural level. The SKPM report records that over the last two semesters the head or a designated senior teacher, by decree, carried out supervision and followed up its results with all teachers, and that financial planning and management were prepared with the EDM and e-RKAM applications involving teachers, education staff, the madrasah committee, and the foundation. The 2026 RKAM includes items for academic supervision, drafting of work programmes (RKJM/RPS/RKT/RAPBS/RKAM), madrasah self-evaluation, and work meetings. However, this evidence is administrative and derived from self-assessment, so it does not yet show how consistently SOPs are actually carried out. Verification through observation and interviews with teachers is needed.

Theme 3: Excellence Indicators and Customer Needs

MT formulates excellence indicators from the market side: becoming a madrasah "that is in demand, ⋯ that is liked, and ⋯ that is longed for by guardians". New student admissions are expected to run without hassle, by "guaranteeing quality, guaranteeing graduate competence, guaranteeing the human resources produced", because if the output is poor "then people will run away". On the service side, SI describes the sports programme as the one "most in demand by the children", gives examples of graduates accepted by a football club in Surabaya and a badminton club in the district, and describes the language and arts programme as a dedicated space for talent development. The digital technology programme is described as an answer to the needs of the times, since children's fondness for mobile phones has not yet been directed positively.

The RKAM shows that communication with prospective and existing customers is institutionalised in the budget. The new student admission item (brochures, circulars, and outreach transport) amounts to IDR 7.55 million, about 1.4% of total BOS funds, and the item for outreach and meetings with guardians amounts to IDR 25.35 million, about 4.8%. Customer orientation is thus visible at the level of policy and resource allocation. However, evidence on customer satisfaction itself is not yet available because all informants come from the service provider side. The claim that a particular programme is most in demand, or that the madrasah has become guardians' preferred choice, can be regarded only as the managers' perception until data from guardians, students, and enrolment trends are obtained.

Theme 4: Flagship Programmes and Curriculum

SI explains that the madrasah curriculum has four layers: "The national curriculum must exist, the Ma'arif curriculum must exist, the internal pesantren-based curriculum, and the flagship-based curriculum must also exist." As a result, "students receive a great deal of learning load or demands". The madrasah runs six flagship programmes divided into clusters, and each programme has target criteria. The Qur'an programme targets children with strong memory, with intake of primary school graduates who "have memorised juz 30 and perhaps up to juz 1". The classical-book programme targets students who live in the pesantren and focuses on the ability to read kitab kuning. The science programme targets

children with quick thinking and quick calculation. The language and arts programme focuses on English and on talents such as speech, singing, qasidah, and recitation. The sports programme emphasises competitive sport in futsal, volleyball, athletics, and badminton. The digital technology programme is directed so that students produce content, designs, and videography, so that what was “initially only games, only playing around” becomes “something positive”.

This cluster pattern can be read as service differentiation by ability and interest. A systematic review of differentiated instruction in secondary education finds small to moderate positive effects on student achievement, but stresses that evidence remains limited and operationalisations vary (Smale-Jacobse et al., 2019). Because the clusters in this madrasah are programme groupings, not within-class differentiation, those results can serve only as a reference for caution: the effectiveness of the clusters needs to be demonstrated with learning-outcome data. For the sports programme, a meta-analysis of sport participation and academic performance in children and adolescents (Owen et al., 2022) provides a reference for the madrasah to monitor the academic achievement of students in the sports programme, so that competitive sport does not come at the expense of academic quality. For the digital technology programme, a systematic review of critical digital literacies at school level (Ilomäki et al., 2023) reminds us that digital skills do not stop at content production but include a critical stance towards technology.

Triangulation raises two notes. First, the madrasah’s online profile mentions the development of Arabic and English, whereas SI emphasises English, so the language coverage of the flagship programme needs to be confirmed. Second, the BOS RKAM contains only small dedicated items for flagship programmes: development of flagship madrasah concepts and materials at IDR 6.4 million (trophies, flagship programme modules, and posters) and practicums at IDR 3.1 million. No dedicated items for tahfidz, classical books, or sports coaching are visible, so funding for these programmes probably comes from guardian contributions or the foundation. This conjecture needs to be confirmed in follow-up interviews.

Theme 5: Teacher Competence and Innovation

The target for teacher innovation comes from the institutional level: “Teachers must not be non-innovative. Learning must not be old-fashioned”, with examples of learning that consists only of taking notes, listening, and lectures. Asked about forms of teacher development, SI answered by stressing the consequence of a lack of training: teachers who “rarely or almost never attend training” make learning monotonous and students do not develop. This answer does not yet describe concrete forms of training.

Documents give a more detailed but still administrative picture. The RKAM includes KKG/MGMP activities with transport for 90 teachers at IDR 4.5 million in each phase, teacher capacity strengthening at IDR 3.19 million, and a learning-media workshop at IDR 690 thousand. The SKPM report records that 80% to under 90% of teachers actively join KKG/MGMP or similar activities, and that more than 90% of teachers use varied learning methods. A critical review of teacher professional development shows that the consensus view on the features of effective training, namely sustained, collaborative, subject-specific, drawing on external expertise, with teacher buy-in, and practice-based, rests on reviews with methodological weaknesses (Sims & Fletcher-Wood, 2021). The implication is that the madrasah should assess training by observable changes in teaching practice, not by the number of activities or attendance. In follow-up research, interviews with teachers and classroom observation are needed to test whether the innovation target is actually met.

Theme 6: Facilities and Learning Media

RI describes audio-visual-based learning media as the most interesting, namely digital and internet-based media presented in every class “through Android TVs”, with the aim of engaging students who are “more proactive”. He adds that flagship programmes need “special facilities”, for example “a science laboratory in addition to digital ones”. From the leadership side, MT admits that “the infrastructure is still much left behind” and calls it the main homework.

These seemingly different statements are consistent with the documents. The madrasah profile lists multimedia-equipped classrooms and computer and science laboratories. The 2026 RKAM includes the purchase of 2 televisions in each phase, eight CCTV units, one LCD projector, all-in-one computers for the library and administration, and maintenance of

gardens and sports facilities, with a total digital-facilities item of about IDR 31.82 million, or 6.1% of BOS funds. In the SKPM, the facilities and infrastructure aspect scores 90, the lowest of the five aspects although still in the very good category. This pattern supports MT's statement that infrastructure remains homework. A meta-analysis of digital tools in secondary education finds positive effects on mathematics and science learning, moderated by teacher training and tending to be larger when digital tools supplement rather than replace other methods (Hillmayr et al., 2020). This is relevant because RI himself describes audio-visual media as accompanying lecture and question-and-answer methods, and because teacher competence (Theme 5) is a precondition for equipment investment to have an effect.

Theme 7: Human-Resource Constraints, Resistance, and Solutions

MT describes constraints as "very many", mainly because a system that depends on human resources takes time, "it cannot be one year, two years, even up to five years before it is effective, and that is not certain". He mentions human nature that "sometimes goes up, sometimes down, disciplined, sometimes not", and stresses that internal resistance certainly exists because resources are heterogeneous, so that "awareness is the main constraint". The solution proposed is strengthening the system together with supervision, with "the evaluation function also important here, very important". SI adds a constraint on the student side, namely the heavy learning load resulting from the layered curriculum.

Triangulation raises an interesting tension. The SKPM records the culture of discipline as the highest-scoring aspect (95.8), whereas MT names discipline and awareness as the main constraint. The two need not be seen as contradictory. The SKPM is a self-assessment on particular indicators, such as teacher attendance and routine worship activities, whereas MT speaks about a transformation process involving heterogeneous human resources and consistency of behaviour in running the system. Research on the soft side of TQM in primary and secondary schools links quality practices to teachers' job satisfaction (Glaveli et al., 2022), so strategies to overcome resistance need to pay attention to working conditions and teacher involvement, not supervision alone.

Theme 8: Funding and Parental Roles

MT states that “it is impossible for a superior madrasah to be financed by BOS alone” and that “guardians must take part, and that is not small”. The prerequisite is the readiness of all parties: the system, the cooperation pattern and MoU with guardians, and “the foundation must be ready, the madrasah ready, the guardians ready”.

The available RKAM contains only BOS funds, totalling IDR 524.32 million, split equally between phases I and II at IDR 262.16 million each. Honoraria for educators and education staff for 3,066 teaching hours absorb IDR 183.96 million, about 35.1%, and operating costs absorb IDR 100.44 million, about 19.2%. This composition bears out MT’s statement that BOS funds are insufficient for the ambitions of the flagship programmes, since most are already absorbed by honoraria and basic operations. Guardian contributions do not appear in this document, so their size cannot yet be assessed. The SKPM records that financial reports are delivered to parents through the madrasah committee, indicating an accountability channel. A systematic review of parental involvement concludes that involvement is related to academic achievement, but the relationship depends on the type of involvement and is not as strong as commonly assumed (Boonk et al., 2018). The implication is that partnership with guardians should not be limited to financial contributions but should also be designed around forms of involvement related to learning. The discussion of institutional partnership design in the introduction underlines the importance of formal arrangements such as MoUs and joint forums.

Table 2. 2026 SKPM scores of MTs Islamiyah (Madrasah Self-Evaluation results)

Aspect	Score	Category
Culture of discipline among madrasah members	95.8	Very good
Culture of self-development of teachers and education staff	92.9	Very good
Culture of teachers in preparing, implementing, and assessing learning	93.0	Very good

Culture of providing learning facilities for teachers and students	90.0	Very good
Culture of transparent budget management	92.5	Very good
Overall SKPM score	92.8	Very good

Table 3. BOS fund allocation in the 2026 RKAM relevant to the transformation (phases I and II)

Item	Amount (IDR)	Share of total BOS
Total BOS (IDR 262,160,000 per phase)	524,320,000	100%
Learning process (including honoraria for 3,066 teaching hours)	237,180,000	45.2%
Madrasah operating costs	100,435,000	19.2%
Digital facilities and media (televisions, CCTV, projector, digital learning)	31,820,000	6.1%
Outreach and meetings with guardians	25,350,000	4.8%
New student admissions	7,550,000	1.4%

Synthesis: An Initial Conceptual Model

When the eight themes are mapped to the conceptual framework, an interrelated chain of logic appears. A modern mindset (Theme 1) is the trigger, translated into systems and SOPs (Theme 2). The system supports a value proposition of six flagship programmes, a layered curriculum, and digital learning media (Themes 4 and 6), directed at market indicators and graduate quality (Theme 3). Implementation depends on innovative teachers (Theme 5) and on funding and partnership with guardians (Theme 8), while discipline and internal

resistance (Theme 7) act as inhibiting factors dampened by supervision and evaluation.

Table 4. Mapping of themes to the dimensions of the conceptual framework

Dimension	Themes	Main evidence
Leadership and mindset	Theme 1	Interviews with MT and SI
Systems and procedures	Themes 2 and 7	Interviews with MT, SKPM, RKAM
Value proposition for customers	Themes 3, 4, and 6	Interviews with SI and RI, madrasah profile, RKAM
Resources and partnership	Themes 5 and 8	Interviews with MT and SI, RKAM, SKPM

The model is preliminary because the customer side is still represented by service providers. In the model, the relationship between flagship programmes and the satisfaction of guardians or students is a proposition to be tested in the next stage of data collection.

Implications and Limitations

For LP Ma'arif NU, the findings imply the need for explicit excellence-indicator instruments, such as enrolment trends, graduate outcomes, and guardian satisfaction, since these indicators are currently conveyed mostly as aspirations. For the madrasah, practical priorities are to clarify transparently the funding sources of flagship programmes beyond BOS, strengthen teacher training oriented to changes in practice, and monitor academic outcomes in each cluster.

This study has four limitations. First, there are only three informants, so the adequacy recommended in the saturation literature has not been reached. Second, all informants are internal managers, and the voices of guardians, students, teachers, and the vice head for student affairs are absent. Third, the SKPM is based on self-assessment and external secondary data are unavailable. Fourth, the RKAM contains only BOS funds, so contributions from guardians and the foundation cannot be observed. Follow-up research should address all four.

CONCLUSION

The governance transformation of MTs Islamiyah Unggulan Balen rests on a mindset change driven by the LP Ma'arif NU Bojonegoro branch and the madrasah head, a shift of organisational drivers from individuals to systems through SOPs, service differentiation through six cluster-based flagship programmes, and the strengthening of digital learning media. Customer orientation is visible in indicators built on guardians' interest, in budgeting for outreach and new student admissions, and in programmes designed around students' talents and interests. The main constraints are staff discipline and awareness, infrastructure that still lags, and funding that cannot rely on BOS alone. Triangulation with the SKPM and RKAM supports most informants' statements, especially about limited facilities and limited BOS funds, but evidence on customer satisfaction and on the consistency of system implementation is not yet available. This conclusion is therefore provisional and needs to be strengthened with data from guardians, students, teachers, and the vice head for student affairs.

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