

## Budget Efficiency Strategy to Support Educational Quality at MAN 3 Tasikmalaya City

Suharyanto H. Soro<sup>1</sup>, Arief Aditya Arman<sup>2</sup>, Muhammad Nur Rochmat Robi Abdulrohim<sup>3</sup>

<sup>1</sup> Universitas Islam Nusantara; suharyantosoro@gmail.com

<sup>2</sup> Universitas Islam Nusantara; [arman.itjenkemenag@gmail.com](mailto:arman.itjenkemenag@gmail.com)

<sup>3</sup> Universitas Islam Nusantara; [rochmatrobi@gmail.com](mailto:rochmatrobi@gmail.com)

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### ABSTRACT

This study aims to analyze budget efficiency strategies in supporting the quality of education at MAN 3 Tasikmalaya City using a descriptive qualitative approach through the collection methods of participatory observation, in-depth interviews, and documentation studies. The results of the study indicate that the implementation of budget efficiency strategies has been carried out through a systematic and participatory approach by involving the principal, teaching staff, education personnel, and the madrasah committee in a realistic budget planning process with allocation priorities on improving the quality of education (75% of the total budget), improving the welfare of educators and education personnel, and developing learning facilities and infrastructure. The impact of the implementation of budget efficiency strategies on the quality of learning shows significant results in creating a conducive learning environment, improving basic learning facilities, and developing more adaptive and resourceful educator competencies, although there is still a gap between ideal needs and the reality of the available budget. The conclusion of this study contributes significantly to the development of an effective and efficient educational financial management model, especially for Islamic educational institutions that face budget constraints but still have to maintain competitive educational quality, and can be a reference for the government in formulating educational financing policies that are more responsive to the needs of educational institutions at the operational level.

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### Corresponding Author :

Suharyanto H. Soro

Universitas Islam Nusantara; suharyantosoro@gmail.com

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## 1. INTRODUCTION

Education plays a strategic role in improving the quality of a nation's human resources. Through education, human resources can be prepared to face various challenges in the workplace and make significant contributions to socioeconomic development by improving knowledge, skills, abilities, attitudes, and productivity (Becker, 2010). For society in general, education is beneficial for technological development and socioeconomic progress, due to its broad benefits and pervasiveness across various aspects of life. Therefore, it is not surprising that countries with highly educated populations experience rapid and sustainable economic growth. This phenomenon can be seen in the development of developed countries that have prioritized education as a long-term investment in national development. Investment in education not only generates returns in the form of increased individual income but also provides a multiplier effect on the overall economy through innovation, productivity, and global competitiveness.

The concept of human capital, proposed by Becker (2010), emphasizes that education is a form of human capital that can generate income and other useful output over the long term. This assumption has become stronger as we enter the era of global competition, marked by the increasingly rapid development of science and technology and the demands of increasingly competitive competition. This condition has encouraged and demonstrated the importance of efforts to improve the quality of the nation through quality and sustainable education. The increasing willingness and desire of society to create progress in their environment greatly encourages people to get educated, as does the strong will and desire of parents to provide higher education to their children. In this context, education is no longer viewed merely as consumption, but as an investment that provides sustainable returns. This paradigm shift reflects society's awareness of the importance of education in facing increasingly complex and dynamic future challenges.

Entering the era of the industrial revolution 4.0 and society 5.0, demands for quality education are increasing. Education must be able to produce graduates who not only master academic knowledge but also possess 21st-century skills such as critical thinking, creativity, collaboration, and communication. This requires a transformation in the education system that involves not only aspects of the curriculum and learning methods, but also aspects of management and financing that support the creation of a conducive learning environment. In this context, the efficiency and effectiveness of educational resource management are key to achieving the goal of quality education. Schools are required to be able to optimally manage limited resources to produce maximum educational output.

Maintaining and improving the quality of education requires significant costs, especially in the current unstable economic conditions. Education significantly impacts a nation's economic growth, not only because it impacts productivity but also because it influences community fertility (Nasir, 2018). However, it must be acknowledged that countries with relatively high education budgets also have higher quality education compared to countries with relatively small budgets. Based on these demands, education providers are required to provide the best service or are required to be more capable of managing education so that education consumers can be optimally served. This reality shows that the quality of education is highly correlated with the level of investment allocated to the education sector. Therefore, optimizing the use of the education budget is crucial to ensure that every rupiah invested can have a maximum impact on improving the quality of education.

One important aspect that needs to be considered in the implementation of education is financing. This financing is essential for the implementation of education, so the greater the need and demand for education, the higher the cost of education (Sa'adi, 2021). This financing will also impact the implementation of education, even the quality and relevance of education itself. Education requires a number of resources for its implementation and administration, as a means of supporting and achieving the desired goals. One of the resources needed in the implementation of education is financial resources, commonly referred to as education costs. The complexity of education financing is increasing along with the demands for improving the quality of education, which must meet national and international standards. Education costs include not only daily operational costs but also investment costs for the development of infrastructure, technology, and quality human resources.

Budgetary costs are a key supporting element for the implementation of educational activities and constitute a real and unavoidable necessity. It is certain that the smooth running of education will depend heavily on the amount of funds appropriate to the institution's needs. The position of costs in the field of education can be said to be very strategic, this can be seen from the function of costs in education: first, as a tool for analyzing various financial aspects of education and second, as a parameter for projecting the symptoms of the education system (Rahman, 2017). Therefore, achieving efficiency in education financing is the responsibility of all parties involved in financing the provision of education. In practice, managing education costs involves various interrelated components, ranging from personnel costs, operational costs, maintenance costs, to program development costs. Each of these cost components must be managed in an integrated and synergistic manner to ensure the effectiveness and efficiency of resource use.

Financial management is a crucial aspect of school management, aimed at supporting the achievement of the educational vision and mission. Furthermore, financial management is also an activity to obtain and manage funds effectively to maximize financial resources and improve the quality of education (Nasir, 2018). In the context of education, sound and proper financial management can be a key driver in improving the quality of education. However, schools in Indonesia often face various challenges in financial management, such as limited funds, inappropriate budget allocation, and a lack of transparency and accountability in resource use. These challenges are further complicated by demands for increased public accountability and transparency in school financial management. Schools must be able to demonstrate that all funds received and used are legally and morally accountable to stakeholders, including the government, the community, and parents.

Effective school financial management requires a comprehensive system encompassing budget planning, implementation, monitoring, and evaluation. The budget planning process must be based on a thorough needs analysis and reference to the school's strategic plan. Budget implementation must be based on the principles of good governance, namely transparency, accountability, responsibility, and fairness (Ayu, 2024). Monitoring and evaluation must be conducted periodically to ensure that budget use is in accordance with plans and has the desired impact on improving the quality of education. A sound financial management system must also be supported by competent human resources and an adequate information system to facilitate accurate and timely decision-making.

As an educational manager, the principal must be capable and have a deep understanding of all matters related to finance. Challenges in education become increasingly complex when financial variables are involved. Therefore, the principal must possess strong leadership skills to effectively manage school finances (Nasir, 2018). Financial management is crucial for school education because it serves to regulate school finances. The goal of financial management in schools is to organize, increase, and maximize existing funds to prevent future problems. The principal must have a clear vision of how financial resources can be optimized to achieve educational goals. This requires the ability to conduct cost-benefit analysis, risk assessment, and strategic planning related to financial aspects. Furthermore, the principal must be able to build an organizational culture that supports prudent and accountable financial management.

A principal's managerial competencies in finance must include skills in strategic planning, budgeting, cash flow management, internal control, and financial reporting. Strategic planning requires the ability to identify priorities and allocate resources in accordance with the school's long-term goals. Budgeting requires the ability to prepare a budget that is realistic, flexible, and responsive to environmental changes (Sianturi, 2024). Cash flow management requires the ability to manage cash flow so that the school can meet its financial obligations in a timely manner. Internal control requires the ability to design and implement an effective internal control system to prevent fraud and errors. Financial reporting requires the ability to present accurate, relevant, and timely financial information to support decision-making.

Poor financial management in schools can lead to losses or the inability to achieve goals related to facilities and infrastructure. Good financial management can improve school quality through the implementation of effective strategies, while poor strategies will not improve school quality (Sa'adi, 2021).

Education cannot function effectively without adequate financial support. From an economic perspective, educational activities always require substantial funding to meet various needs related to the continuity of the educational process. The impact of poor financial management is not only short-term but can also affect the school's long-term sustainability. Schools that fail to manage their finances effectively will struggle to maintain the quality of educational services, develop innovative programs, and increase their competitiveness in the era of global competition.

Ineffective financial management can lead to various operational problems, such as insufficient funds for facility maintenance, limitations in procuring teaching materials, difficulties in paying teacher salaries and allowances, and obstacles in implementing quality development programs (Wahyudin, 2021). Furthermore, poor financial management can erode stakeholder trust in the school, ultimately impacting the financial and non-financial support the school receives. Therefore, effective financial management is not only an operational necessity but also a strategic one to ensure the long-term sustainability and development of the school.

Improving the efficiency and effectiveness of school resource use is crucial to ensure that all allocated funds have the maximum impact on the learning process and educational outcomes. Efficiency refers to the most cost-effective use of resources without compromising the quality of educational services, while effectiveness refers to the optimal achievement of educational goals with available resources (Wirian, 2022). Studies on school financial management are relevant in efforts to find approaches that can improve financial management systems in schools. The concept of efficiency in the educational context relates not only to minimizing costs but also to optimizing educational outcomes. This means that efficiency must be measured based on the ratio between inputs used and outputs produced, taking into account the quality of those outputs. Effectiveness, meanwhile, relates to a school's ability to achieve established educational goals, including both academic and non-academic objectives.

In practice, achieving efficiency and effectiveness requires a holistic and integrated approach. Schools must be able to identify areas with potential for efficiency improvements without sacrificing educational quality. This requires an in-depth analysis of various cost components and their impact on educational quality. Furthermore, schools must be able to develop performance indicators that can be used to measure the effectiveness of implemented programs. Effectiveness measurements must be conducted regularly and systematically to ensure that implemented programs have the desired impact on improving educational quality.

An effective financial management strategy is expected to encompass various aspects, from budget planning and cash management to transparent financial evaluation and reporting. By implementing the right strategy, schools are expected to improve their financial management performance, ultimately supporting improvements in the quality of education. In an era of globalization and increasingly fierce competition, schools are required to excel not only academically but also in professional management. A comprehensive financial management strategy must include diversifying funding sources, optimizing budget allocations, implementing a robust internal control system, and developing human resource capacity in the financial sector. Diversifying funding sources is essential to reducing dependence on a single funding source and improving a school's financial sustainability.

Optimizing budget allocation requires the ability to identify priorities and allocate resources based on their impact on educational quality. This requires an in-depth analysis of the cost-effectiveness of various school programs and activities. Implementing a robust internal control system is necessary to ensure that financial management is carried out in accordance with good governance principles and minimizes the risk of fraud and error. Developing human resources in the financial sector is necessary to ensure that schools have competent human resources to manage school finances professionally and accountably.

State Islamic Senior High School (MAN) 3 Tasikmalaya City, as a senior high school Islamic educational institution, faces special challenges in budget management. As a state educational institution, MAN 3 Tasikmalaya City must be able to manage budgets originating from the government and other sources efficiently and effectively to improve the quality of education. This condition demands an

appropriate strategy in budget management to provide maximum impact on improving the quality of education at the madrasah. As an Islamic educational institution, MAN 3 Tasikmalaya City must also be able to integrate Islamic values in financial management, including principles such as trustworthiness, transparency, and justice. This adds complexity to financial management because it must consider not only technical and managerial aspects, but also spiritual and moral aspects.

The unique characteristics of MAN 3 Tasikmalaya City as an Islamic educational institution also imply the need to allocate a budget for programs that support the development of students' Islamic character, such as religious programs, Islamic cultural development, and da'wah activities. The budget for these programs must be managed in a balanced manner with the budget for general academic programs so that holistic educational goals can be achieved. Furthermore, MAN 3 Tasikmalaya City must also be able to utilize funding sources specific to Islamic educational institutions, such as zakat funds, waqf, and grants from Islamic organizations. Managing these funding sources requires a deep understanding of sharia provisions and applicable regulations.

The geographic and demographic context of Tasikmalaya City also presents unique challenges in managing the budget of MAN 3 Tasikmalaya City. As a developing city, Tasikmalaya has diverse socioeconomic characteristics, ranging from upper-middle class to lower-middle class communities. This condition implies the need to develop programs that can accommodate the diversity of students' socioeconomic backgrounds, including scholarship programs, school equipment assistance, and life skills development programs that can increase graduates' competitiveness in the job market. Budget management for these programs requires the right strategy to provide maximum impact on improving access to and quality of education.

The demand to improve the quality of education at MAN 3 Tasikmalaya City is also related to the need to develop adequate educational infrastructure and facilities. This includes the construction and maintenance of school buildings, procurement of laboratory equipment, library development, and improvements to information and communication technology infrastructure. Budget management for this infrastructure development must be carried out by considering priority needs, funding availability, and its impact on the learning process. Furthermore, MAN 3 Tasikmalaya City must also be able to manage the budget for human resource development, including teacher training, improving the competence of educational staff, and developing school management capacity.

Based on the background described above, this study aims to explore financial management strategies that can be implemented by schools to improve the efficiency and effectiveness of resource use, which in turn will contribute to improving the overall quality of education. Based on this rationale, this study is expected to provide a tangible contribution to the field of educational management, particularly in the aspect of school financial management. The findings of this study are expected to guide school administrators and policymakers in formulating more effective and efficient strategies in managing educational resources. This study will use a qualitative approach with a case study method to gain an in-depth understanding of financial management practices at MAN 3 Kota Tasikmalaya and identify strategies that can be developed to improve the efficiency and effectiveness of budget management.

The significance of this research is not limited to the context of MAN 3 Tasikmalaya City, but can also contribute to the development of theory and practice of school financial management in general. The results are expected to serve as a reference for other educational institutions facing similar challenges in financial management. Furthermore, this research is also expected to provide input for the government in formulating policies related to education financing, particularly for Islamic educational institutions. Thus, this research has the potential to have a broad impact on improving the quality of education in Indonesia.

## 2. METHODS

This study uses a case study approach with a descriptive qualitative research type aimed at describing and analyzing budget efficiency strategies in supporting the quality of education at MAN 3 Tasikmalaya City. The qualitative paradigm was chosen because it aims to understand the phenomenon

of school financial management in depth and comprehensively in a natural context (Creswell, 2014). The descriptive qualitative paradigm allows researchers to explore various aspects related to school budget management strategies, including the planning, implementation, monitoring, and evaluation processes that cannot be measured quantitatively (Sugiyono, 2018). The case study approach is defined as a scientific activity carried out consciously, both for single and multiple problems, using data collection methods of observation, interviews, questionnaires, and documentation or similar so that it can describe and exploit the findings comprehensively and in depth (Suharyanto H. Soro, 2023).

The location of this research is Madrasah Aliyah Negeri (MAN) 3 Tasikmalaya City, located in Tasikmalaya City, West Java. This location was chosen based on the consideration that MAN 3 Tasikmalaya City is an Islamic educational institution that has unique characteristics in budget management, both in terms of funding sources and budget allocation for educational programs that include academic and religious aspects. The data sources in this study consist of primary data and secondary data. Primary data were obtained directly from key informants involved in financial management at MAN 3 Tasikmalaya City, including the principal, vice principal for facilities and infrastructure, school treasurer, and head of the school committee. The selection of informants was carried out by purposive sampling with the criteria that informants have adequate knowledge and experience in school financial management and are directly involved in the decision-making process related to the school budget. Secondary data were obtained from various documents related to school financial management, including annual financial reports, school revenue and expenditure budget plans (RAPBS), financial accountability reports, school policy documents, and other supporting documents.

This study used three main data collection methods: in-depth interviews, participant observation, and documentation study. In-depth interviews were conducted with key informants to obtain comprehensive information on budget management strategies, challenges faced, and efforts to improve budget efficiency. Participant observation was conducted to directly observe daily school financial management practices, including budget planning processes, program implementation, and financial control mechanisms. Documentation study was conducted to analyze official documents related to school financial management, such as financial reports, budget documents, and internal school policies.

The data analysis technique in this study uses the Miles and Huberman model of qualitative data analysis, which consists of three stages: data reduction, data presentation, and conclusion drawing (Miles et al., 2014). Data reduction is carried out by selecting, simplifying, and abstracting data obtained from interviews, observations, and documentation studies. Data presentation is carried out in the form of a systematic descriptive narrative to facilitate understanding of the phenomena being studied. Conclusions are drawn based on the findings obtained from the data analysis, referring to relevant theories and concepts.

The validity of the data in this study was tested using source and method triangulation techniques to ensure the credibility and reliability of the research results. Source triangulation was conducted by comparing information obtained from various informants, while method triangulation was conducted by comparing the results of data collection using various techniques. Furthermore, to ensure data validity, member checking was also conducted by confirming the findings with informants to verify the accuracy of the data interpretation (Creswell & Poth, 2018).

### 3. FINDINGS AND DISCUSSION

Study This held at the State Islamic Senior High School 3 Tasikmalaya which is located at Jalan Raya Panumbangan No. 33, Pakemitan Village Subdistrict Ciawi Regency Tasikmalaya. This madrasah own history the length that begins from the establishment of Madrasah Aliyah in 1980 by KH Mabrur A'id, SH as elders cottage Islamic boarding school Srahtarjuningrahyu on Jl. Pesantren Kp. Kiarakuda Ciawi, Tasikmalaya Regency. In its development, this madrasah experience change of status to class Far or a filial of MAN Cipasung in 1984, with activities learning Still taking place in the environment Islamic boarding school during not enough more three year.

Journey this madrasa institution experience significant dynamics when in 1987 some of class start occupy room class former SMPI/SMPN/SMP PGRI on Jalan Sukamantri Number 29 Ciawi Tasikmalaya . A greater transformation occurred in late 1993 when this madrasah was proposed to become a State Madrasah Aliyah and was realized in mid-1994. After obtaining the status as a state madrasah, MAN Kiarakuda used funds from BP3 to purchase 4,325 m<sup>2</sup> of land and build three new local units at Jalan Panumbangan No. 33 Lanbau Ciawi Tasikmalaya. In 1996, BP3 MAN Kiarakuda succeeded in adding 4 new classrooms, although learning still took place in two different locations, namely Sukamantri and Lanbau.

The development of the madrasah infrastructure continued with the assistance of 1,400 m<sup>2</sup> of land from the government in 2003. In 2004, on the newly acquired land, 4 classrooms were built from government donations, bringing the total land area owned by MAN Kiarakuda Ciawi Tasikmalaya to 6,788 m<sup>2</sup>, all of which are owned. The last name change occurred at the end of 2016 when the madrasah changed to MAN 3 Tasikmalaya, which is the name used to date.

As an Islamic educational institution, MAN 3 Tasikmalaya carries out the function of national education as mandated in Law Number 2 of 2003 concerning the National Education System, Chapter 11 Article 3, which emphasizes that national education functions to develop abilities and shape the character and civilization of a dignified nation in order to educate the life of the nation. The purpose of this education is to develop the potential of students to become human beings who believe in and fear God Almighty, have noble morals, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens.

The distinctive characteristic of MAN 3 Tasikmalaya as an Islamic educational institution lies in its commitment to developing individuals who are faithful, pious, and possess noble character, which has been the primary focus of religious education since its inception. This aligns with the Muslim community's obligation to provide education that fosters excellence in various aspects, grounded in faith in Allah SWT, piety, and noble character. Therefore, this madrasah serves not only as a place for the transfer of knowledge but also as an institution for the character and spiritual development of its students.

### **Implementation of Budget Efficiency Strategy in Educational Financial Planning and Management**

Based on the results of research conducted at MAN 3 Tasikmalaya City, it was found that the implementation of budget efficiency strategies in educational financial planning and management has been carried out through a systematic and participatory approach by prioritizing the principles of good governance. The process of preparing the education budget at this madrasah begins with the implementation of a budget planning meeting involving various key stakeholders, namely the madrasah principal as the highest leader, representatives of educational staff who understand learning needs, budget preparers from the administration or educational staff who have technical competence in financial management, and the madrasah committee representing the aspirations of the community and parents of students. This multi-stakeholder involvement reflects the application of good governance principles in educational financial management, where transparency, accountability, and participation are the main keys in making strategic and sustainable budget allocation decisions.

This participatory budgeting mechanism offers several significant strategic advantages for the effectiveness of educational financial management. First, the involvement of various parties allows for cross-checking and validation of proposed budget requirements, thereby minimizing the possibility of waste or misallocation. Second, the active participation of educators ensures that budget allocations are truly responsive to learning needs on the ground, not based solely on potentially inaccurate assumptions or projections. Third, the presence of the madrasah committee, representing the community, provides social legitimacy to budget decisions and increases community support and oversight of the implementation of funded educational programs.

In the context of budget allocation priorities, madrasahs implement a strategy focused on three main, interrelated and supportive pillars: improving the quality of education as their core business,

improving the welfare of educators and education personnel as a human capital investment, and providing madrasa facilities and infrastructure as infrastructure support. These findings indicate that despite operating with significant budget constraints, madrasas continue to strive to maintain a balance between academic and non-academic aspects in financial management, taking into account the interconnections between various elements that influence educational quality holistically. The budget allocation for improving educational quality reaches 75% of the total available budget, demonstrating the madrasa's strong commitment to achieving the goal of quality and competitive education. This significant proportion indicates that madrasas understand the importance of investing in aspects that directly impact the learning process and student achievement, even though it must compromise other needs that are also crucial for the sustainability of madrasa operations.

The budget efficiency strategy implemented by madrasas includes creating a realistic budget plan based on an in-depth analysis of available financial needs and capacity, as well as prioritizing budget use based on urgent and strategic needs, while considering the long-term impact on education quality. This approach demonstrates the application of the principles of need-based budgeting, which considers real needs in the field, evidence-based decision-making, and strategic planning that not only follows the previous year's budget pattern but also anticipates future developments and challenges. To determine the budget requirements for each educational program, madrasas apply a structured and comprehensive method through systematic stages, starting with detailing budget requirements in detail and specifically, identifying programs and activities to be implemented with a clear timeline, calculating costs per item with high accuracy based on current market prices, and developing a comprehensive budget plan that takes into account contingency planning and risk management.

This structured budgeting method allows madrasas to more accurately and comprehensively map the financial needs of each educational program, allowing for more effective and efficient budget allocation while minimizing the risk of budget shortfalls or overruns that could disrupt operational continuity. This process also involves a cost-benefit analysis for each proposed program, ensuring that every dollar allocated provides an optimal return on investment for achieving educational goals. Furthermore, this method allows madrasas to benchmark against similar educational institutions, identifying best practices in budget management and adopting strategies proven effective elsewhere.

In an effort to optimize limited budgets to achieve good quality education, madrasas implement a strategy of maximizing budget use in accordance with established plans and needs through strict monitoring and evaluation, discipline in budget implementation, and flexibility in facing unexpected changes in conditions. This approach reflects the application of the principle of value for money in educational financial management, where every rupiah spent must provide maximum benefits for achieving educational goals through economy (purchasing inputs with the right quality and quantity at the lowest price), efficiency (using inputs to produce outputs with optimal comparisons), and effectiveness (achieving predetermined goals and targets). Prioritized programs with an efficient budget include services to students in the form of adequate learning facilities and extracurricular activities that support talent development, services to educators and education personnel through professional development programs and welfare improvements, improving the quality of educator and education personnel competencies through training, workshops, and certification, as well as improving facilities and infrastructure that support the learning process such as classroom renovations, procurement of learning equipment, and improving information technology facilities.

This program's priorities demonstrate that madrasas recognize the importance of investing in human resources and educational infrastructure as the foundation for achieving optimal and sustainable educational quality. Investment in human resources, particularly educators and education personnel, is viewed as a long-term investment that will have a multiplier effect on overall educational quality. Meanwhile, investment in facilities and infrastructure is seen as an enabler, enabling optimal learning processes and creating a conducive learning environment for students.

Evaluation of budget effectiveness is conducted through a comprehensive comparison system between actual and planned budgets at various levels and aspects, followed by an in-depth evaluation



process and continuous improvement based on lessons learned and best practices. This evaluation system allows madrasas to monitor and control budget use in real time and proactively, thus identifying potential deviations or inefficiencies as early as possible and taking necessary corrective actions before problems escalate and become more difficult to resolve. This evaluation process also involves variance analysis to understand the factors causing differences between plans and actual results, thus providing lessons for improving the budget planning process in the following period.

The cost-saving measures implemented without compromising the quality of education include maximizing teacher skills in creating simple yet effective learning methods by utilizing creativity and innovation in the use of available resources, as well as optimal utilization of student potential to create conducive and participatory learning activities by encouraging peer learning and collaborative learning. This strategy demonstrates that budget efficiency depends not only on financial aspects and reducing operational costs, but also on optimizing available human resources by increasing the competence, creativity, and motivation of all education stakeholders to contribute maximally to achieving educational goals with limited resources.

### **The Impact of Budget Efficiency Strategies on Learning Quality and Student Achievement**

The implementation of a budget efficiency strategy at MAN 3 Tasikmalaya City has had a significant and multidimensional impact on the quality of learning and student achievement, despite being accompanied by various complex challenges and structural limitations that must be faced continuously. The budget efficiency strategy influences the quality of learning through an integrated focus on meeting the needs of students as learning subjects, educators as facilitators of the learning process, and education personnel as a supporting system, as well as creating a conducive and supportive learning environment for the development of students' academic and non-academic potential. This holistic approach shows that the madrasah strives to optimize the positive impact of each investment made and maximize the return on investment in the field of education, despite operating with significant financial resource limitations and facing external challenges such as inflation and increasing operational costs.

However, the research also reveals the complex reality that learning needs cannot be optimally met with the available budget, indicating a significant gap between the ideal needs based on national education standards and the reality of the available budget based on government allocations and madrasah financial capabilities. This gap creates a multifaceted challenge, where madrasahs must be able to balance maintaining acceptable educational quality standards with the reality of existing financial limitations, and find creative and innovative solutions to overcome this gap without sacrificing the fundamental aspects of a quality educational process.

Learning facilities available with an efficient budget include comfortable classrooms with ergonomic layouts that are conducive to the learning process, internet facilities with adequate bandwidth to support digital learning, office stationery (ATK) that meets the basic needs of learning administration, and textbooks that are in accordance with the applicable curriculum, although in limited quantities. Although these facilities can be categorized as basic needs in the learning process and meet the established minimum standards, budget limitations have an impact on the limited variety and quality of facilities that can be provided, as well as limited access to more advanced and modern learning facilities that can actually increase learning effectiveness significantly.

The current state of learning facilities and infrastructure is adequate, albeit minimally and in need of continuous maintenance. Some critical facilities, such as laboratories, are inadequate in terms of both equipment and available space. This limitation reflects a classic challenge faced by many educational institutions in Indonesia, where budget constraints force the prioritization of basic needs over supporting facilities that are truly essential for improving the quality of learning, developing students' practical skills, and creating a more comprehensive and meaningful learning experience. This condition also implies limited opportunities for students to develop hands-on and experiential learning skills,

which are crucial in the modern education era that demands a balance between theoretical knowledge and practical skills.

In the context of creativity and innovation in learning, budget efficiency strategies actually encourage educators to develop more creative, adaptive, and resourceful learning methods to address existing resource limitations, as well as encourage the development of more advanced pedagogical skills in creating effective learning with minimal resources. Educators are required to maximize professional skills in creating simple yet effective and impactful learning methods, and utilize student potential optimally to create conducive, participatory, and student-centered learning activities. Learning innovations implemented to save budgets include exploring new learning concepts and techniques within a limited budget, developing cost-effective yet high-quality learning materials, and utilizing digital technology through the use of social media and student-owned technology devices as alternative learning platforms.

This innovative approach demonstrates that budget constraints can be a powerful catalyst for fostering creativity and innovation in the learning process, although the results may be suboptimal due to limited resources and lack of access to more sophisticated learning technologies. This paradox creates a situation where educators must be more creative and innovative, yet at the same time are limited in implementing these innovations optimally due to existing constraints.

The use of technology for learning efficiency is carried out by providing students with a comprehensive understanding of the effective, efficient, and responsible use of digital technology, as well as optimal use of students' mobile devices as alternative learning media that can access various online learning resources. This strategy reflects a pragmatic adaptation to the development of digital technology and the utilization of resources already available in the student's environment, thereby reducing the budget burden for procuring learning technology devices while still enabling the integration of technology in the learning process. This BYOD (Bring Your Own Device) approach allows madrasas to stay abreast of developments in educational technology without having to make large investments in procuring technology devices, although it also raises new challenges in terms of equity and the digital divide among students who have varying access to technology.

To create quality learning at a low cost, madrasas implement strategies to foster harmonious, effective, and meaningful communication between educators, staff, and students, as well as to create a comfortable, supportive, and inspiring learning environment for the development of student potential. This approach emphasizes soft skills and human relations in the learning process, which significantly impact the quality of learning and student achievement, even though it does not require a large financial investment. This strategy also includes : development of a positive school culture , implementation of positive reinforcement in the learning process , and creation of a learning environment that encourages curiosity and love for learning among students student .

Indicators used For measure improvement quality education covers broad and comprehensive spectrum , covering performance academic students being measured through various assessment tools, levels graduation with focus on quality graduation No only quantity , quality monitored teaching in a way sustainable , participation active student in various activity learning , welfare students who include physical and mental wellbeing aspects , parental involvement in the educational process children , quality management schools that include aspect management and leadership, as well as readiness career and skills life students who prepare they For future challenges . Comprehensiveness indicator This show that the madrasah understands that quality education No only measured from aspect academic only , but also includes aspects holistic related with development character , skills life , and readiness student For contribute in public .

#### 4. CONCLUSION

Based on results research that has been conducted at MAN 3 Tasikmalaya City , can concluded that implementation of efficiency strategies budget in support quality education has implemented through systematic and participatory approach with involving various key stakeholders in the

planning , implementation and evaluation process management finance education . The strategies implemented by madrasas include compilation realistic budget based on analysis deep to need real in the field , priority allocation budget on three main pillars that is improvement quality education (75% of the total budget ) , increasing welfare educators and staff education , as well as development facilities and infrastructure learning that supports the learning process . The need-based budgeting approach implemented by the madrasah allows optimization use source limited power through method compilation structured budget , including identification detailed and specific needs , calculations accurate costs based on latest market prices , and arrangement plan comprehensive budget with considering contingency planning and risk management. The principle of value for money is implemented through economy, efficiency, and effectiveness has allows madrasas to maximize return on investment in every rupiah spent For reach objective quality and sustainable education .

The impact of implementing a budget efficiency strategy on the quality of learning and student achievement shows significant results, although there is still a gap between ideal needs and the reality of the available budget. The budget efficiency strategy has successfully influenced the quality of learning through an integrated focus on meeting the needs of students as learning subjects, educators as facilitators, and education personnel as a support system, as well as creating a learning environment conducive to the development of students' academic and non-academic potential. Learning facilities available with an efficient budget include comfortable classrooms, internet facilities with adequate bandwidth, sufficient office stationery, and textbooks according to the curriculum, although in limited quantities. Budget limitations have actually encouraged educators to develop creativity and innovation in more adaptive and resourceful learning methods, including the use of digital technology through the BYOD (Bring Your Own Device) approach and the exploration of new learning concepts with limited budgets. Indicators for improving the quality of education used cover a comprehensive spectrum, including student academic achievement, quality graduation rates, teaching quality, active student participation, student well-being, parental involvement, quality school management, and career readiness and students' life skills that prepare them for future challenges.

The findings of this study provide an important contribution to the development of educational financial management theory and practice, particularly in the context of Islamic educational institutions facing the challenge of limited budgets while still maintaining competitive educational quality. The budget efficiency strategy successfully implemented at MAN 3 Tasikmalaya City can serve as a reference model for other educational institutions facing similar challenges, with an emphasis on the importance of a participatory approach in budget planning, prioritization based on the impact on educational quality, and optimization of human resources as keys to successful implementation. Although there are still limitations in meeting learning needs optimally, this study shows that with the right strategy, madrasas can achieve adequate educational quality even with a limited budget. The implications of this study are not only limited to the context of MAN 3 Tasikmalaya City, but can also provide input for the government in formulating more effective educational financing policies, particularly for Islamic educational institutions, as well as encouraging the development of a more professional, transparent, and accountable school financial management system to support improving the quality of national education.

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