

# Reciprocal Partnership Model as an Innovative Strategy in Strengthening the Financial Independence of State Madrasah

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## Abstract

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High dependence on DIPA and BOS funds has caused Madrasah Aliyah Negeri (MAN) 2 in Serang Regency to experience significant financial disruption since 2020. This dependence reflects the poverty crisis in education financing and the demand for new strategies to achieve financial independence for Islamic educational institutions. This study aims to technically examine how state madrasahs can build an integrated and effective entrepreneurship system by optimizing internal resources and external partnerships based on a reciprocal model (reciprocal partnerships). Using a qualitative approach with a naturalistic paradigm, data was collected through in-depth interviews, non-participatory observation, and documentation with the madrasah principal, administrative staff, teachers, and external partners. Analysis was conducted using interactive methods that included data reduction, data presentation, and iterative conclusion drawing. The results show that the madrasah successfully achieved 80% of its self-financing target by utilizing cooperatives, a canteen, the Zakat Management Unit (UPZ), foster child programs, and collaboration with institutions such as the Banten Provincial Library and Archives Office. The implemented reciprocal partnership model has proven effective in expanding networks, strengthening literacy, and supporting educational programs without relying solely on the state budget. The main novelty of this research lies in the reciprocal partnership model within the context of religious-based state madrasahs, which has not been widely explored in the Islamic education management literature. The implications of this research emphasize the importance of visionary and entrepreneurial-oriented madrasah leadership in building an autonomous, adaptive, and financially sustainable institutional culture.

### Kata Kunci:

Kemandirian, Pembiayaan,  
Anggaran Madrasa,  
Entrepreneurship

### Abstrak

Ketergantungan yang tinggi terhadap dana DIPA dan BOS telah menyebabkan Madrasah Aliyah Negeri (MAN) 2 di Kabupaten Serang mengalami disrupsi keuangan yang signifikan sejak tahun 2020. Ketergantungan ini mencerminkan krisis kemiskinan dalam pembiayaan pendidikan dan tuntutan akan strategi baru untuk mencapai kemandirian finansial bagi lembaga pendidikan Islam. Penelitian ini bertujuan untuk mengkaji secara teknis bagaimana madrasah negeri dapat membangun sistem kewirausahaan yang terintegrasi dan efektif dengan mengoptimalkan sumber daya internal dan kemitraan eksternal berdasarkan model resiprokal (kemitraan timbal balik). Menggunakan pendekatan kualitatif dengan paradigma naturalistik, data dikumpulkan melalui wawancara mendalam, observasi non-partisipatif, dan dokumentasi dengan kepala madrasah, staf administrasi, guru, dan mitra eksternal. Analisis dilakukan dengan metode interaktif yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan iteratif. Hasil penelitian menunjukkan bahwa madrasah berhasil mencapai 80% dari target pembiayaan mandiri dengan menggunakan koperasi, kantin, Unit

*Pengelola Zakat (UPZ), program anak asuh, dan kolaborasi dengan lembaga seperti Kantor Perpustakaan dan Arsip Provinsi Banten. Model kemitraan timbal balik yang diterapkan terbukti efektif dalam memperluas jaringan, memperkuat literasi, dan mendukung program pendidikan tanpa hanya bergantung pada anggaran negara. Kebaruan utama penelitian ini terletak pada model kemitraan timbal balik dalam konteks madrasah negeri berbasis agama, yang belum banyak dieksplorasi dalam literatur manajemen pendidikan Islam. Implikasi penelitian ini menekankan pentingnya kepemimpinan madrasah yang visioner dan berorientasi kewirausahaan dalam membangun budaya kelembagaan yang mandiri, adaptif, dan berkelanjutan secara finansial.*

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## INTRODUCTION

The issue of funding disparities among public educational institutions in Indonesia, particularly between general public schools and madrasahs, remains a significant structural problem. (Rafsanjani & Rozaq, 2024). While general public schools receive funding from national (APBN) and regional (APBD) budgets, madrasahs rely solely on APBN allocations through the DIPA and BOS schemes. This imbalance results in unequal implementation of educational programs and hinders institutional quality development in madrasahs (Muhaimin, 2004). Amid rising demands for educational quality, these budgetary constraints place tremendous pressure on public madrasahs to identify alternative, more autonomous, and sustainable funding sources (Ibrahim, 2019; Muttaqin et al., 2020).

Several previous studies have highlighted the importance of financial autonomy by developing independent revenue streams, including school-based business units and strategic partnerships. (Husin, 2018; Kartiko & Rohmania, 2025; Moeis, 2022) However, most existing research remains conceptual or centered on general public schools, without thoroughly addressing the context of public madrasahs as vertical institutions under the Ministry of Religious Affairs. (Munir, 2022) . Given their unique structural and regulatory characteristics, madrasahs require a distinct approach that accounts for their limited resources and governance constraints. (Masrur, 2023). In this context, the present study offers a new contribution by introducing a reciprocal partnership-based entrepreneurship model as an innovative strategy to strengthen the financial independence of public madrasahs (Siagian et al., 2025).

The specific objective of this study is to describe how State Madrasah Aliyah (MAN) 2 in Serang Regency, Banten Province, technically develops and manages entrepreneurship programs to improve educational financing autonomy (Tiarani Mirela, 2022). The study focuses on two strategic approaches: leveraging internal resources and developing external partnership networks professionally (Shaturaev, 2021). This research addresses a gap in the literature by providing empirical insights into the practical and measurable implementation of entrepreneurship within the public madrasah environment (Siswantoro, 2020). Furthermore, this study seeks to demonstrate that madrasah leadership with an entrepreneurial vision plays a crucial role in transforming institutional culture from dependency to independence (Sujudi, 2019). In line with contemporary Islamic education management theory, an innovative and collaborative madrasah principal can serve as a key driver in creating alternative funding models that are both contributive and sustainable. (Kriswahyudi et al., 2024).

Accordingly, the main research question addressed in this study is: How are entrepreneurship strategies based on reciprocal partnerships and the optimization of internal resources utilized by public madrasahs to achieve sustainable financial independence? Based on the background and preliminary findings, this study proposes the following substantive hypothesis: The more optimally internal resources are utilized and reciprocal-based external partnerships are developed, the higher the financial independence public madrasahs achieve. This proposition will

be empirically tested in the context of State Madrasah Aliyah (MAN) 2 Serang Regency, serving as a case study with a focus on the role of the principal as the key actor in building a sustainable institutional entrepreneurship system. The successful validation of this research is expected to yield an applicable model that can be replicated in other madrasahs facing similar funding challenges.

## METHOD

This study employed a qualitative case study design grounded in a naturalistic interpretive paradigm, which is well-suited for capturing the nuanced processes, behaviors, and contextual dynamics surrounding entrepreneurship-based financial autonomy within public Islamic educational institutions. The naturalistic paradigm allows for a holistic understanding of phenomena as they unfold in their natural settings, emphasizing subjectivity, context, and meaning construction. The research site, State Madrasah Aliyah (MAN) 2 Serang Regency, was purposively selected due to its distinctive characteristics: a relatively new filial institution under the Ministry of Religious Affairs, exhibiting an emerging model of financial independence and entrepreneurial governance. This contextually rich setting provided an ideal locus for examining innovative financial management strategies in action.

Data were gathered using triangulated qualitative techniques, namely, In-depth semi-structured interviews with key stakeholders, including the principal, vice principal, administrative staff, and teaching personnel. Non-participant observations enable the researcher to capture routine practices and leadership behaviors in situ, as well as document analysis, involving strategic financial reports, program plans, partnership agreements, and internal policy documents. This multi-method approach ensured data validity through source triangulation, enhancing the depth and credibility of the findings. (Bogdan & Biklen, 1998).

The data analysis followed. (Ridder, 2014; Saldaña, 2002), comprising three cyclical and overlapping phases: data reduction, identifying, coding, and categorizing significant patterns and themes related to financial innovation and entrepreneurial leadership. Data display systematically organizes coded data into thematic matrices for comparative analysis and interpretation. Conclusion drawing and verification, developing meaning through iterative reflection and validation, with constant reference to the research objectives and emerging constructs. The concurrent nature of data collection and analysis allowed for ongoing refinement of focus and theoretical sensitivity. (Creswell, 2018). Reflexive memo writing was also employed throughout the process to enhance analytic rigor and researcher positionality.

The study was incorporated to ensure the trustworthiness of the findings. (Lincoln & Guba, 1988), including credibility through prolonged engagement in the field and peer debriefing, transferability by providing thick descriptions of the case context, and Dependability and confirmability achieved through audit trails, systematic coding protocols, and member checking with informants. While the findings are not intended for statistical generalization, they offer analytical generalizability, providing theoretical insights applicable to similar institutional contexts seeking financial resilience through educational entrepreneurship. (Salmona & Kaczynski, 2024).

## FINDINGS AND DISCUSSION

### Results

#### **Budgeting of the State Madrasah Aliyah 2 Serang Regency, Banten Province**

To better understand the composition and realization of funding sources that support the financial operations of State Madrasah Aliyah 2 Serang Regency, Table 1 presents a breakdown of

budget targets and achievement percentages across various funding streams. This table illustrates the proportional reliance on government allocations (APBN), internal entrepreneurship initiatives, and external partnership contributions. The data highlight the extent to which non-state sources have begun to play a significant role in the madrasah's pursuit of financial independence.

**Table 1: Percentage of Funding Sources**

Aspects	Funding Sources	Target	Target achievement
<b>APBN</b>	DIPA	70%	100%
	BOS	20%	100%
<b>Entrepreneurship</b>	Internal Sources	5%	80%
	External Sources	5%	80%

Source: Data Collection, 2025

Based on the results of interviews, observations, and documentation at the state Madrasah Aliyah 2 Serang Regency, Banten Province, it was found that to implement the entrepreneurship program, state madrasas conduct madrasa budgeting, which includes budget planning, revenue planning, and expenditure planning. The education budget for madrasahs is prepared by a group of stakeholders, including representatives from the Ministry of Religious Affairs, the madrasah head, the deputy head of the madrasah, teachers, education personnel, and financial managers. This follows the madrasah principal's explanation in the interview:

The preparation of the madrasa budget involves budgeting guidelines that include education stakeholders from the regional office of the Ministry of Religious Affairs, the Ministry of Religious Affairs, the madrasa principal, administration, and financial actors. The preparation of the madrasa budget is guided by Government Regulation No. 19 of 2005 on National Education Standards, which includes standards for graduate competencies, content standards, process standards, standards for educators and educational personnel, management standards, facilities and infrastructure standards, financing standards, and evaluation standards (Iqbal, informant).

Madrasas must allocate educational funds to meet the eight national education standards, following the programs and activities designed for each standard by creating a madrasa budget plan. Budget planning is a crucial process for the financial sustainability of madrasas. Madrasas need to ensure that the financial planning they develop can meet the budgetary needs of the madrasa within a specific timeframe. Therefore, creating short-term, medium-term, and long-term plans is necessary. This is based on the results of interviews with madrasa principals and teachers as follows:

Planning is also done considering short, medium, and long-term budget periods. Meanwhile, the budget required and educational costs are determined by the number of programs and activities to be funded, as outlined in the madrasa's work plan and operational plan. The madrasa conducts revenue planning. The revenue planning of public madrasas, which is planned yearly, is generated from various sources, including the government, madrasa committees, cooperatives, canteens, and partnerships with external parties. The Madrasa Revenue and Expenditure Budget Plan (RAPBM) outlines the revenue planning of public madrasas. The madrasa head, deputy head, teachers, madrasa committee, and administration are involved in preparing the budget revenue plan. Next, the madrasa makes an expenditure plan.

Expenditure planning is prepared based on input from various parties, which are then considered together by selecting expenses that are deemed necessary and then compiled into an expenditure plan. Rajak said the expenditure plan was prepared, and the principal and deputy principals estimated the costs required to fulfill the expenditures. This step is also helpful in controlling expenditures later in implementing madrasa finances. According to Iqbal (informant), he explained:

Specifically, the expenditure plan must include two important components: work unit operating costs (BOSK), such as administrative costs, daily operating costs, facility management costs, care and maintenance costs, procurement of goods and services, and other costs related to the work unit's operational activities; and office operating costs are costs associated with the operation of an office or office space.

### **Entrepreneurship Program of the State Madrasah Aliyah 2 Serang Regency, Banten Province**

Based on the results of interviews, observations, and documentation in the state Madrasa Aliyah 2 Serang Regency, Banten Province, it was found that the regular source of funds for public madrasas that come from the state budget is listed in the DIPA of the Ministry of Religious Affairs, and the receipt of School Operating Assistance Funds (BOS). As Rika, the informant, stated:

The amount of BOS funds the government provides is adjusted according to the number of students in the educational institution. If the number of students is large, the nominal amount of BOS funds received is large, but conversely, if the number of students is small, the nominal amount of BOS funds received from the government is also small. At the Madrasa Aliyah level, each student receives Rp 1,790,000 per year. However, this amount can change depending on the government policy and the budget year.

DIPA funds from the Ministry of Religious Affairs are allocated to fulfil madrasa infrastructure development, teacher quality development, operational funding, learning activities, and extracurricular activities. Besides funding from DIPA and BOS, madrasahs also obtain financial support from other sources, such as the madrasah committee, BAZNAS, and partner institutions, adjusted to each institution's revenue targets. This is in line with the results of an interview with the head of the madrasah, who stated that:

The percentage of fulfillment of budget financing needs in Madrasa from existing sources is about 70% DIPA, 20% BOS, 5% Madrasa Committee, and 5% BAZNAS and other institutions' partnership. Since 2020, BOS funds from the government have not been sufficient for 2 years, so activities to procure maintenance and management of madrasahs have been channeled to salaries of honorary teachers. To meet the mentioned financial needs, the madrasa conducts entrepreneurship programs by raising funds from internal and external sources. Some of the entrepreneurship programs from internal sources are: madrasa cooperatives, madrasa canteens, madrasa zakat collection units, and foster child programs. At the same time, the source of funds is from the external madrasa, namely from the madrasa committee, and the partnership results.

Internal resources in cooperatives and madrasa canteens were established to generate profits, some of which were used to fund cross-subsidy programs (Iqbal, informant). In addition, the acceptance of the madrasa zakat collection unit (UPZ), called the special Mustahiq, is being optimized by channeling 2.5% of ASN salaries for scholarship support to grade 12 (twelve) students. The foster child program is being implemented through madrasahs, providing

opportunities for teachers willing to finance the education of students who cannot afford to graduate. Meanwhile, external resources are managed through the Madrasa Committee, which is involved in every policy decision, including education funding, partnerships, and other initiatives. Notably, a collaboration with the Banten Provincial Library and Archives Office has been established for the literacy program at the madrasa.

Through the entrepreneurship program scheme, 5% of the target of about 80% of the targeted funds has been achieved and allocated to help fund madrasa programs. According to Iqbal (madrasah principle), to build a partnership with a partner institution, State Madrasah Aliyah 2 Serang Regency, Banten Province, performed the following steps: Determine partner institutions that have the same platform, programs, and activities; Agree on the form of cooperation to be carried out; Determine technical matters, such as financing schemes, places of activity, and benefits obtained by both parties. Through this scheme, it is believed that the independence of public madrasas will be enhanced by raising educational funds through entrepreneurship programs (Iqbal, informant).

**Table 2. Relevant Research Findings Aligned with the Research Focus**

<b>Research Focus</b>	<b>Research Findings</b>
Entrepreneurship strategies based on reciprocal partnerships	<ol style="list-style-type: none"> <li>1. The madrasah established strategic collaborations with external institutions, such as the Banten Provincial Library and Archives Office.</li> <li>2. The partnership was implemented through three stages: a) Identifying common platforms and program alignment, b) Reaching mutual agreements on the form of collaboration, and c) Determining technical aspects such as funding schemes, locations, and shared benefits.</li> </ol>
Optimization of internal madrasah resources	<ol style="list-style-type: none"> <li>1. Business units such as cooperatives, canteens, and a Zakat Management Unit (UPZ) were established.</li> <li>2. A foster child program was initiated, allowing teachers to support the education of underprivileged students.</li> <li>3. The UPZ collects 2.5% of civil servant salaries to fund scholarships for 12th-grade students.</li> <li>4. Internal resources successfully contributed to 80% of the madrasah's independent funding targets.</li> </ol>
Achieving sustainable financial independence	<ol style="list-style-type: none"> <li>1. By combining internal entrepreneurship initiatives and external partnerships, the madrasah significantly reduced its reliance on state budgets (DIPA and BOS).</li> <li>2. The financial independence target was achieved at 80% of total budgetary needs.</li> <li>3. This financial independence enabled the madrasah to operate as an autonomous and competitive educational institution.</li> </ol>
Role of the madrasah principal in institutional transformation	<ol style="list-style-type: none"> <li>1. The principal was key in promoting an entrepreneurial vision and played a central role in transforming the institutional culture from dependency to independence.</li> </ol>

		2. Actively led budget planning, built partnerships, and managed resources adaptively and strategically.
Implications for educational financial management	1.	Budget planning was carried out through a Madrasah Revenue and Expenditure Budget Plan (RAPBM), involving various stakeholders.
	2.	Financial planning was based on analysis of short-, medium-, and long-term needs.
	3.	Emphasized principles of transparency, accountability, and sustainability at every stage of budgeting and implementation.

Source: Data Collection, 2025

## DISCUSSION

### Budgeting of the State Madrasah Aliyah 2 Serang Regency, Banten Province

The fundamental problem for state madrasahs in Banten Province is the limited budget for financing education. The availability of an adequate and well-managed budget significantly impacts achieving educational goals. Education development aims to improve the quality of human resource development in Indonesia. (Adisel et al., 2022) Adequate resources must support the development of quality human resources, including the availability of financial resources to finance various human resource development programs and activities.

Various leadership styles, including democratic, charismatic, and paternalistic approaches, influence the school's development. (Wardiana et al., 2024) Thus, education financing is one of the important components in achieving education development goals. As the cost of education increases, so does the need for education funding. In simple terms, the need for the latest technological equipment and laboratories to support the learning process will increase the need for a budget to meet these requirements. (Ashour et al., 2021).

As the State Madrasah Aliyah 2 Serang Regency, Banten Province, recognizes that madrasah budgeting is an important aspect, its implementation involves education stakeholders from the regional office of the Ministry of Religious Affairs, the madrasah principal, administration, and financial actors. Budgeting in state madrasahs is one of the processes in financing education to achieve the madrasa's vision, mission, goals, and strategies. Budgeting is necessary to ensure that the madrasa budget always aligns with the budgets, expenses, and income.

Since the madrasa budget is minimal, it is necessary to take the proper steps to prepare it. (Hastuti et al., 2018). In addition, the preparation of the madrasa budget must refer to the madrasa work plan (RKM) and madrasa budget work plan (RKAM) prepared based on the results of the madrasa self-evaluation (EDM) (Wulandari, 2022). The State Madrasah Aliyah's budgeting process involves stages of budget planning, revenue planning, and expenditure planning.

### Budget Planning

The State Madrasah Aliyah 2 Serang Regency has a Budget planning system that includes work plans, madrasa activity and budget plans, and operational plans. The madrasa work plan is based on the madrasa's vision, mission, and goals, so various programs and activities are directed towards achieving the vision of the state madrasa. Budget planning allocates financial resources so that the allocated funds are used effectively and efficiently. In education management, budget



planning must consider the components of education financing and the results of internal and external audits to produce a good budgeting document. (Reznik, 2021).

Auditing in the educational quality assurance system is important in managing educational institutions. (Ilichuk, 2023). Auditing is a procedure carried out to eliminate the negative aspects in education. (Pastovenskyi & Voznyuk, 2022) to promote the transparency and accountability of educational institutions (Dos Reis Fonseca et al., 2020) And the credibility of the education budget. A credible education budget can be seen in the following steps: Identifying budget needs based on educational priorities and objectives in terms of madrasa operating costs, development of facilities and infrastructure, and extracurricular activities.

Allocating financial resources based on needs, considering efficiency and effectiveness, and monitoring and evaluating budget implementation ensures that the budget is used according to established plans and objectives. The credibility of the budget is reflected in the level of effectiveness and efficiency of budget utilization, which is evident in two key aspects: first, the timely realization of revenues for budget implementation, and second, the implementation of the budget according to the plans prepared during its formulation. (Musiega et al., 2023).

### **Revenue Planning**

The revenue planning of State Madrasah Aliyah 2 Serang Regency, Banten Province, is generated from various sources. The income plan is another important aspect that state madrasas must consider when preparing the budget. Madrasas must be able to predict the sources of funds and the nominal funds that will be received to ensure the continuity of the educational process and allocate all the funds they possess for planned programs and activities. Article 46 of Law No. 20 of 2003 states that education funding is a shared responsibility between the government, local government, and the community.

Likewise, Article 49, paragraph 1 states that the location of education funds is at least 20 percent of the state budget and 20 percent of the local budget outside of salaries (sahara Zaini, 2019). Funding for state madrasas can come from the government, the community, and self-generated funds. (Latief et al., 2021; Mujayaro & Rohmat, 2020) The central government funding for state madrasas consists of BOS and DIPA funds from the Ministry of Religious Affairs, community donations, internal business units, and partnership programs. As Barlian (2022) stated, the madrasa's sources of funding are its independent efforts, BOS funds, foundation funds, students' parents, and other external support funds. (Barlian et al., 2022).

BOS funds are a source of madrasa funds for the financing of madrasa activities (Ismail & Sumaila, 2020). The funds from the central and local governments and the community must be used effectively to achieve the educational goals. (Mujayaro & Rohmat, 2020). The State Madrasah Aliyah 2 Serang Regency, Banten Province, compiled the expenditures for the budget planning. The budget implementation refers to the expenditure plan contained in the budget document. The expenditure plan is the allocation of funds to finance the various programs and activities in the madrasa work plan, which comprises work unit operating costs, office operating costs, and investment costs as mentioned in Article 62 of Government Regulation No. 1 of 2005 on National Education Standards (SNP).

The education financing budget for at least one year refers to the education financing standards. It must include investment costs and operational costs (Fatimahh, 2020). Investment costs are necessary to fulfill its mission and improve performance. In contrast, operational and



personnel costs are allocated to meet the madrasa's needs to improve the mission by implementing its main tasks and functions. (Heriyanto et al., 2022) and (Mulyono, 2010).

### **Entrepreneurship Program of the State Madrasah Aliyah 2 Serang Regency, Banten Province**

The entrepreneurship program is one of the alternatives to increase the financial independence of the State Madrasah Aliyah 2 Serang Regency, Banten Province. The entrepreneurship program is funded through a combination of internal and external sources. It aims to optimize internal and external potentials by building independent businesses in canteens and cooperatives, fostering child programs, implementing financing with cross-subsidy schemes, and developing networks through partnership programs with government and non-government institutions.

These activities have positively contributed to implementing the madrasa programs planned in the RKM. The madrasas' activities have helped increase their financial independence and have impacted the achievement of educational goals. This is based on the importance of entrepreneurship programs in madrasas, as this activity is an important factor in stimulating economic growth and creating jobs. (Thomas, 2023). In addition, entrepreneurship is one of today's fundraising techniques and has successfully supported community businesses and programs. (Khairuddin & Ishak, 2023). Entrepreneurship program in madrasas has significant potential to produce individuals with independent, high ecological and spiritual awareness, in line with the role of caliph fil ardh (Najihah & Tharaba, 2025).

The efforts of public madrasas to raise funds for education are one solution to meeting the needs of limited educational resources. However, the use of the obtained funds must follow the scale of priorities necessary to maintain the quality of education. (Mujayaroh & Rohmat, 2020). Limited resources are often the cause of the implementation of planned programs and impact the achievement of educational goals. In line with regional autonomy and the spirit of decentralization of madrasa management, the principles developed are independence, partnership, participation, openness, and accountability. (Nurhattati & Ripki, 2021).

Achieving these goals requires the creativity and innovation of educational institutions' components in exploring resources and using them according to their needs. (Wardija, 2021). Principals must provide innovation and creativity to equip students for the madrasah's progress. (Arief et al., 2025). Also, madrasah principals must implement effective communication, resource support, and fitting innovation characteristics. (Wasehudin et al., 2023). The suitable abilities and knowledge of madrasah principals in entrepreneurship influence planning for future educational development (Kriswahyudi et al., 2024).

The ability of public madrasas to create and innovate is a solution to generate additional funds to finance the madrasa budget. Entrepreneurship is creating, managing, and developing new businesses or innovations to create economic, social, and environmental value for the madrasa. This program will encourage madrasas to become more financially independent and not solely dependent on government funding or donations. The madrasas will creatively seek other income through productive activities that support self-reliance. The program will also create creative, independent, and sustainable alternative funding sources. (Nurhidayati & Sulistyowati, 2024).. As a leader, the madrasa principal must be able to see opportunities, take risks, and organize resources to create something new and valuable for the institution he leads. Therefore, supporting entrepreneurial activities is very important. (Tsaknis et al., 2022).

### **Supporting and Hindering Factors of the Entrepreneurship Program**

The success of the madrasa in raising funds for education is influenced by supporting and inhibiting factors. Supporting factors are the madrasa's resources that contribute to achieving this success, which consist of Internal and external potential. The internal potential of the madrasa is evident in its facilities and infrastructure that support entrepreneurship programs, as well as in its adequate human resources, including madrasa principals, deputy principals, residents, educators, and educational staff.

In contrast, the external potential is manifested in madrasa committees, communities, social institutions, and community organizations. The involvement of education stakeholders in the entrepreneurship program makes it easier for the madrasa to meet the needs of educational funds. The madrasa's ability to plan and optimize internal and external potential contributes to the success of the entrepreneurship program. In principle, the madrasa's financial planning can be effective if the essential sources, its prominent supporters, are available and optimally empowered.

Meanwhile, inhibiting factors are potential challenges for Banten Province public madrasas in raising education funds. The ability of public madrasas to raise funds for education is often hindered by several things, including the amount of matching funds that can be used for operations and program development is limited; administrative requirements and procedures for donors are often complicated and time-consuming; networks and information about donor institutions are complex to access; and the funding programs of donor partner institutions do not match the characteristics of the madrasa.

Other inhibiting factors often encountered in fundraising are management factors, such as weak budget monitoring and accountability mechanisms, which impact (a) weakening effective implementation in budget formulation and implementation in the budget cycle, (b) misappropriation of public resources, and (c) limiting decision-making based on available evidence. (Musiega et al., 2023).

### **Strategies for overcoming barriers to increase independence and self-sufficiency**

As madrasas become more self-sufficient, they often face barriers to achieving financial independence. Madrasas try to overcome these obstacles by optimizing internal and external resources and optimizing internal potential by implementing a range of strategies, including effective planning, teacher recruitment. (Ma'arif et al., 2024), strengthening, expanding partnerships (Zakariyah, 2024), and fostering collaborative partnerships (Basori et al., 2023) With government agencies and private institutions, establishing partnerships with financial institutions, and engaging in special financing programs for the education sector, provided by local governments. Partnership programs, by expanding the network, will open wider opportunities for developing independent businesses in Madrasa. (Serrano et al., 2023) An entrepreneurial network provides a platform for building business relationships, identifying, developing, or pursuing business opportunities, sharing information, and seeking potential business partners for ventures. (Abbas et al., 2019).

Based on the explanation above, it can be concluded that the novelty of this research lies in the fact that the entrepreneurship of the principal of MAN 2 Serang Regency is not merely defined as the ability to establish business units within the madrasah. Instead, entrepreneurship is viewed

as a core value that embodies the spirit of self-reliance, namely, the drive to be independent, confidence in one's abilities, and minimal dependence on others. The suitable abilities and knowledge of madrasah principals in entrepreneurship influence planning for future educational development (Kriswahyudi et al., 2024). This is reflected in the principal's creativity and innovation in seeking external funding sources for education through mutually beneficial partnerships and win-win collaborations with partner institutions.

The table below summarizes this study's key achievements and unique contribution (*novelty*) regarding implementing entrepreneurship programs to strengthen the institutional self-reliance of madrasahs.

**Table 3: Discussion Results of Entrepreneurship Programs**

Aspect	Sources	Contribution
<b>Internal funding</b>	Cooperative Canteen Zakat Management Unit (UPZ) Foster Child Program Madrasa Committee Baznas Scholarship	The entrepreneurship program is operationalized by establishing various business units and strategically utilizing the institution's existing internal resources and capacities.  Research Novelty: This study introduces a unique contribution by implementing a reciprocal partnership model in the madrasah literacy program. The collaboration follows a structured approach consisting of three key stages:
	<b>External funding</b> Banten Provincial Library and Archives Office	1) Identifying appropriate platforms, programs, and activities; 2) Reaching a mutual agreement on the form and scope of cooperation; and 3) Defining technical aspects, including funding schemes, implementation sites, and shared benefits.

Source: Data Collection, 2025

## CONCLUSION

This study concludes that improving financial independence in public madrasahs can be achieved through integrated entrepreneurship programs, particularly by strengthening budget planning, revenue generation, and adaptive expenditure strategies. The case of State Madrasah Aliyah 2 in Serang Regency demonstrates that the institution has successfully reduced its reliance on limited APBN funding by optimizing internal resources such as cooperatives, canteens, zakat management units (UPZ), and foster child programs, and by establishing reciprocal partnerships with external institutions through strategic and structured mechanisms. These partnerships were implemented with agencies such as the Banten Provincial Library and Archives Office, wherein the madrasah provided active participants and venue support. At the same time, the partner institution contributed facilities, training, and program funding. The partnership model followed a straightforward technical process: identifying shared values and program alignment, formalizing the cooperation agreement, and determining operational aspects such as funding schemes and mutual benefits. This strategy addressed financial constraints and fostered a culture of institutional independence, collaboration, and sustainability.

However, the study is limited in exploring broader institutional resources that may serve as bargaining tools in partnership negotiations. The principal's ability to initiate and maintain external collaborations was found to be a central success factor, yet the institutional capacity beyond individual leadership remains underexplored. Future research should expand to multiple madrasah sites and examine additional structural and cultural resources that may contribute to financial self-sufficiency. Such investigations are essential to formulating replicable models for madrasah financial resilience across varying contexts.

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