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# Efficiency and Benefits in Madrasah Tsanawiyah Budgeting: Zero-Based Budgeting and Community Participation

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## ABSTRACT:

This study examined the preparation of RKAS in tsanawiyah madrasahs by integrating *Zero-Based Budgeting* (ZBB), stakeholder participation, and *masalah* as complementary dimensions in budgeting evaluation. This research uses a qualitative double case study was conducted in three private Tsanawiyah Madrasahs in Ponorogo, Indonesia. Data were collected through semi-structured interviews with 24 informants, analysis of RKAS documents for 2024-2026, and direct observation of two budgeting meetings. Data were analyzed using Miles, Huberman, and Saldaña's interactive models through *case* and *cross-case analysis*. The results of this study Budgeting practices were still dominated by a gradual pattern, with previous year's allocations often used as a *basis*. However, partial practices were found that aligned with ZBB through reassessment, rationalization, deferral, and reallocation to specific expenditures. Cross-case analysis shows participatory-collaborative, centralistic-bureaucratic, and foundation-dependent budgeting patterns. The hierarchy of *dharuriyyat*, *hajiyyat*, and *tahsiniyyat* provides an ethical foundation for differentiating budget priorities, while digital systems increase information availability but do not automatically change budgeting practices. The conclusion his study proposes *Maslahah-Based Zero Budgeting* (MBZB) as an adaptive framework that combines technical justification, ethical priorities, and participatory validation. Further empirical testing is needed in the broader context of madrasahs.

Keywords: Budget Efficiency; Zero-Based Budgeting; Community Participation; Madrasah Tsanawiyah; Educational Budgeting.

## ABSTRAK:

Penelitian ini mengkaji penyusunan Rencana Kegiatan dan Anggaran Madrasah (RKAS) di madrasah tsanawiyah dengan mengintegrasikan Zero-Based Budgeting (ZBB), partisipasi pemangku kepentingan, dan masalah sebagai dimensi yang saling melengkapi dalam evaluasi penganggaran. Penelitian ini menggunakan studi kasus ganda kualitatif yang dilaksanakan di tiga Madrasah Tsanawiyah swasta di Ponorogo, Indonesia. Data dikumpulkan melalui wawancara semi-terstruktur dengan 24 informan, analisis dokumen RKAS tahun 2024-2026, dan observasi langsung terhadap dua rapat penganggaran. Data dianalisis menggunakan model interaktif Miles, Huberman, dan Saldaña melalui analisis dalam kasus dan lintas kasus. Hasil penelitian menunjukkan bahwa praktik penganggaran masih didominasi pola bertahap, dengan alokasi anggaran tahun sebelumnya sering dijadikan dasar penyusunan anggaran. Namun, ditemukan pula praktik parsial yang sejalan dengan ZBB melalui penilaian ulang, rasionalisasi, penundaan, dan realokasi pada pengeluaran tertentu. Analisis lintas kasus menunjukkan adanya pola penganggaran partisipatif-kolaboratif, sentralistik-birokratis, dan bergantung pada yayasan. Hierarki *dharuriyyat*, *hajiyyat*, dan *tahsiniyyat* memberikan landasan etis untuk membedakan prioritas anggaran, sementara sistem digital meningkatkan ketersediaan informasi, tetapi tidak secara otomatis mengubah praktik penganggaran. Penelitian ini menyimpulkan dengan mengusulkan *Maslahah-Based Zero Budgeting* (MBZB) sebagai kerangka adaptif yang menggabungkan justifikasi teknis, prioritas etis, dan validasi partisipatif. Pengujian empiris lebih lanjut diperlukan dalam konteks madrasah yang lebih luas.

Kata kunci: Efisiensi Anggaran; Penganggaran Berbasis Nol; Partisipasi Masyarakat; Madrasah Tsanawiyah; Penganggaran Pendidikan.

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## INTRODUCTION

Budgeting is a strategic function in education management because it determines how limited resources are allocated to programs, services, and institutional priorities.<sup>1</sup> In the context of madrasas, School Work Plans and Budgets (RKAS) should be understood not only as administrative documents to meet planning and reporting obligations, but also as instruments that link educational objectives to resource allocation decisions.<sup>2</sup> Budgets prepared without evaluating the relevance, benefits, and performance of programs risk maintaining expenditures that are no longer aligned with the institution's actual needs. Therefore, in public sector management, budgets need to be treated as instruments of control and decision-making, rather than simply a list of receipts and expenditures.<sup>3</sup>

This problem is increasingly important for madrasas that must manage limited funds, adapt learning to evolving needs, improve educational quality, and meet increasingly diverse administrative demands. Preparing a budget with reference to the previous year's budget can indeed simplify the planning process. Still, it also risks allowing madrasas to maintain the existing allocation of funds and change only the amount, without reviewing actual needs.<sup>4</sup> This pattern is not always wrong, as some routine expenses are necessary to maintain the continuity of educational activities. However, if the previous budget is used as a reference without re-evaluating the

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<sup>1</sup> Taufik Hidayat and Khuriyah, "Evaluation of Budget Planning in Madrasahs," *MANAGERIAL : Journal of Management Innovation and Education Supervision* 5, no. 4 (2025): 972–73.

<sup>2</sup> Abdul Hasan et al., "Educational Planning Management through Madrasah Preparation/School Work Plan in Madrasah and School," *Educational Catalyst: Journal of Education and Mathematics* 3, No. 2 (2026): 12–13, <https://doi.org/https://doi.org/10.62383/katalis.v3i2.3092>.

<sup>3</sup> Rowan Jones and Maurice Pendlebury, *Public Sector Accounting* (Harlow: Financial Times Prentice Hall, 2010).

<sup>4</sup> Septimi Hartati Natalia et al., "The Education Gap between Public Schools and Madrasahs: Causative Factors and Their Impact on Students in Simeulue Regency," *MANAGERIAL : Journal of Management Innovation and Education Supervision* 5, no. 4 (2025): 1100–1101.

benefits, relevance, and needs of each program, an activity may continue to receive funds solely because it was funded in the previous year, rather than because it remains a priority or provides appropriate benefits for the madrasah.<sup>5</sup>

The digitization of madrasah financial management provides an opportunity to improve processes. Digital systems can improve transaction traceability, speed up reporting, and expand access to financial information.<sup>6</sup> Several studies show that the digitization of school and madrasah financial management contributes to increased transparency and accountability. However, its implementation still faces issues with human resource capacity, data quality, infrastructure, and consistent oversight.<sup>7</sup> However, digitalization does not automatically change the quality of budget decisions. Information systems can speed up recording and reporting. However, the budgeting process can remain gradual if the previous year's allocation structure is used without substantial evaluation of the program's needs and benefits.

One approach to reducing reliance on historical bases is *Zero-Based Budgeting* (ZBB). In contrast to phased budgeting, ZBB requires that an activity not receive a budget simply because it was financed in the previous period. Each program needs to be justified based on its objectives, needs, costs, benefits, alternative implementations, and consequences if the activity is not implemented. Pyhrr places the *decision package* as a key element of the ZBB because it allows organizations to compare and rank programs based on their needs and benefits, rather than on the

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<sup>5</sup> Arwildayanto, Nina Lamatenggo, and Warni Tune Sumar, *Financial Management and Education Financing* (Bandung: Widya Padjadjaran, 2017).

<sup>6</sup> Nurfani, Yeye Suhaety, and Ibrahim Zakaria, "The Impact of the Use of Digital-Based Accounting Technology on the Financial Management Efficiency of Micro, Small, and Medium Enterprises," *Advances in Financial Management & Reporting* 3, no. 3 (2025): 649, <https://doi.org/https://doi.org/10.60079/amfr.v3i3.583>.

<sup>7</sup> M. Nur Fadhil Hakim and Finki Enjelita, "Transparency and Accountability in the Use of BOS Funds in Schools and Madrasahs," *Journal of Research and Service Rafflesia* 1, No. 1 (2025): 25–32.

sustainability of previous budgets.<sup>8</sup> In the context of madrasas, this principle is relevant for distinguishing routine expenses that are truly important from those maintained primarily due to administrative habits. However, full implementation of ZBB can increase the burden of analysis and administration, which requires adequate data quality, managerial capacity, and decision-making mechanisms.<sup>9</sup>

However, efficiency in Islamic education budgeting cannot be reduced to cost reduction alone. Financial management in Islamic educational institutions is also related to trust, fairness, utility, and moral responsibility in the use of resources. From an Islamic economic perspective, efficiency needs to be evaluated in relation to welfare and social goals, so that savings cannot be justified at the expense of essential educational needs. The <sup>10</sup> *maqaid al-sharia* and *maslahah frameworks* provide a basis for assessing these priorities through the hierarchy of *dharuriyyat*, *hajiyyat*, and *tahsiniyyat*.<sup>11</sup> This classification allows budget decisions to be tested not only on the amount of costs but also on the level of need, benefit, and consequences if a program does not receive funding.

The quality of the preparation of the Madrasah Activity Plan and Budget (RKAS) is determined not only by technical accuracy and ethical application, but also by the involvement of various parties in the preparation process. Each stakeholder has distinct information and perspectives, such as madrasah heads and treasurers who understand budget management; teachers who understand learning needs; education personnel who understand administrative affairs; school committees and parents who represent the interests of educational service recipients; and

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<sup>8</sup> Peter A. Pyhrr, *Zero-Base Budgeting: A Practical Management Tool for Evaluating Spending* (New York: John Wiley & Sons, 1973).

<sup>9</sup> Robert N. Anthony and Vijay Govindarajan, *Management Control System* (Boston: McGraw-Hill/Irwin, 2007).

<sup>10</sup> M. U. Chapra, *The Future of the Economy: An Islamic Perspective* (Leicester: The Islamic Foundation, 2001).

<sup>11</sup> Jasser Auda, *Maqasid Al-Shariah as a Philosophy of Islamic Law: A Systems Approach* (London: The International Institute of Islamic Thought, 2007).

foundations that are interested in the sustainability of the institution.<sup>12</sup> Therefore, information from various parties needs to be considered together to ensure the prepared budget aligns with the madrasah's needs and priorities. If certain parties dominate the process, the budget decision risks failing to reflect the interests of the institution as a whole. From the perspective of agency theory, the difference in information control between managers and stakeholders can complicate the supervisory process and affect the quality of decision-making.<sup>13</sup> Meanwhile, in Islamic education, the *principle of shura* (deliberation) emphasizes the importance of involving relevant parties not just to fulfill procedures or attend meetings, but to identify needs, compare options, and produce budget decisions that can be accounted for and gain mutual support.

Previous studies on the financial management of schools and madrassas have tended to treat transparency, accountability, digitalization, and participation as separate themes of analysis. Studies on BOS funds, for example, emphasize greater openness in their use and oversight. At the same time, research on the digitization of madrasah finances focuses on the efficiency of record-keeping, reporting, and transaction traceability.<sup>14</sup> On the other hand, the ZBB literature emphasizes the discipline of program justification and ranking, while *the maqasid* and *maslahah* literature provides a normative framework for determining usefulness and priority. Thus, there is still room for research in integrating ZBB-based budget technical evaluation, participatory validation, and maslahah-based priorities into a single analytical framework for

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<sup>12</sup> Suryaningtiyas Puspa Wardhani et al., "Optimizing Education Funding Sources in SDIT: Collaboration Between Parents, Foundations, and School Committees," *Pendas: Scientific Journal of Basic Education* 10, no. 2 (2025): 305–6, <https://doi.org/https://doi.org/10.23969/jp.v10i02.25546>.

<sup>13</sup> Michael C. Jensen and William H. Meckling, "Corporate Theory: Managerial Behavior, Agency Costs, and Ownership Structures," *Journal of Financial Economics* 3, no. 4 (1976): 305–60.

<sup>14</sup> Hakim and Enjelita, "Transparency and Accountability in the Use of BOS Funds in Schools and Madrasahs," 25–32.

RKAS preparation in Madrasah Tsanawiyah, especially through comparisons in various institutional contexts.

Madrasah budgeting practices need to be understood by considering the different conditions and characteristics of each institution. Each madrasah can have funding sources, decision-making authority, stakeholder involvement, relationships with foundations, and the use of various digital technologies. These conditions mean the budgeting process does not always follow the same pattern. Therefore, a budgeting study is not only enough to assess whether certain procedures have been implemented; it also needs to trace how budget decisions are planned, considered, and determined under diverse institutional conditions. Through a multi-case approach, each madrasah can be studied in depth and then compared to identify budgeting patterns with similarities and distinctive characteristics shaped by each institution's context.

This study does not depart from the assumption that Zero-Based Budgeting (ZBB) has been applied comprehensively in the madrassas studied. On the contrary, this study examines budgeting practices that are still carried out in stages while identifying elements aligned with the ZBB principles, such as needs assessment, consideration of the reasons for expenditure, determination of priorities, and involvement of relevant parties. Based on the results of the study, the study developed Maslahah-Based Zero Budgeting (MBZB) as an integrative framework for analyzing budget decisions across three aspects. First, the technical aspect, namely the assessment of needs, costs, benefits, and program alternatives. Second, the ethical aspect, namely the determination of budget priorities by considering the principle of maslahah or benefits. Third, the social aspect, namely the testing of decisions through stakeholder involvement. Thus, the new contribution of this research is not in the form of the creation of a budgeting method that is completely separate from the ZBB, but the integration of ZBB principles, maslahah values, and stakeholder participation into a single analytical framework to support the preparation of the

Madrasah Activity Plan and Budget (RKAM/RKAS), which is formulated based on empirical findings from several madrasah cases.

Based on these gaps, this study aims to: (1) analyze the character of RKAS preparation practices in Madrasah Tsanawiyah, especially the relationship between gradual patterns and budget evaluation practices; (2) identify how stakeholder participation affects the determination and rationalization of budget priorities; (3) analyze the use of *maslahah hierarchy* in determining the priority of educational needs; and (4) formulate *Maslahah-Based Zero Budgeting* (MBZB) as an adaptive framework for RKAS preparation that integrates efficiency, benefits, accountability, and participation.

## METHODS

This study used a qualitative approach with a *dual case study design* to analyze the practice of preparing School Work Plans and Budgets (RKAS) in three private Tsanawiyah Madrasahs in Ponorogo. The multicase design was used to understand the characteristics of each institution and compare the budgeting patterns that emerged in different institutional contexts. The three research locations were disguised as MT A, MT B, and MT C. MT A has about 141 students, with the main funding source being BOS and committee funds. MT B has about 180 students, with the main funding sources being BOS and committee funds. In contrast, MT C has about 121 students and relies on BOS as its main funding source.

The research informants comprised 24 people selected for their involvement in the planning, preparation, management, supervision, and use of the madrasah budget. The informants consisted of three madrasah heads, three treasurers, three administrative staff, three deputy madrasah heads, three teachers, three committee members, three foundation administrators, and three guardians. The identities of the informants were disguised using codes based on the position and location of the research, such

as KM-A for the head of MT A madrasah, BD-A for treasurers, and GR-A for teachers.

Data were collected through semi-structured interviews, document reviews, and direct observations. Interviews were directed at the mechanism for drafting the RKAS, the use of the previous year's budget as the basis for planning, the submission of needs, priorities, stakeholder engagement, relationships with foundations, the use of digital systems, as well as the reasons why a program was maintained, reduced, postponed, or diverted. The use of various sources and data collection techniques is intended to enable comparison of information during the analysis process.<sup>15</sup>

Document reviews were conducted on RKAS in 2024, 2025, and 2026 in the three madrasas. The document analysis focused on post-production repeatability patterns, nominal changes, activity volumes, program justifications, and decisions to maintain, reduce, postpone, or divert allocations. Nominal changes are not treated directly as evidence of efficiency; instead, they are compared with the informant's actual information and needs to identify the basis for rationalization. In management control, cost changes should be interpreted in relation to organizational goals and benefits, not solely as cost reductions.<sup>16</sup>

Observations were made at two budget/RKAS meetings at the beginning of the school year involving madrasah heads, teacher councils, and madrasah committees. The observations focused on proposal submissions, participants' arguments, stakeholder engagement, and mechanisms for program acceptance, adjustment, or rejection. The study also examined the use of EDM/e-RKAM, Microsoft Excel, and the foundation's internal applications to understand the role of digital systems in budget planning, recording, reporting, and supervision.

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<sup>15</sup> Scarlett and Lincoln. *Competing Paradigms in Qualitative Research* (Neely: Business Performance Measurement, 1994), 105–17.

<sup>16</sup> Anthony and Govindarajan, *Management Control System*.

Data analysis used the interactive model by Miles, Huberman, and Saldaña, which included *data condensation*, *data display*, and *conclusion drawing and verification*.<sup>17</sup> Data from interviews, documents, and observations were grouped into themes: incremental budgeting patterns, program justification, budget rationalization, stakeholder participation, priority needs, *issues*, authority structures, digital systems, and budgeting barriers. The analysis was carried out in two stages: *an in-case analysis* to understand the character of each madrasah, and a *cross-case analysis* to compare patterns of participation, authority, use of historical bases, prioritization, and budget rationalization across cases.<sup>18</sup>

Zero-Based Budgeting (ZBB) in this study is not understood as a budgeting system that has been implemented comprehensively in the three madrasahs, but is used as an analytical framework to examine how each program is reconsidered based on the needs and goals to be achieved, the amount of costs required, the expected benefits, the available implementation alternatives, and the impacts that may arise if the program is not implemented. Thus, ZBB helps researchers assess the basis of madrasah considerations in determining program priorities and using the budget more rationally in accordance with educational needs and objectives. This analysis refers to *the concept of the Pyhrr decision package, which emphasizes that an activity must be justified by its needs and priorities, not just because it has received the budget in the previous period*.<sup>19</sup>

The priority of needs is analyzed using the hierarchy of *dharuriyyat*, *hajiyyat*, and *tahsiniyyat*. The *maqasid al-syariah* framework is used to assess the urgency and usefulness of a need,

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<sup>17</sup> Matthew B. Miles, A. Michael Huberman, and Johnny Saldaña, *Qualitative Data Analysis: A Method Source Book*, 3rd ed. (California: Sage Publications, 2014).

<sup>18</sup> Miles, Huberman, and Saldaña.

<sup>19</sup> Pyhrr, *Zero-Base Budgeting: A Practical Management Tool for Evaluating Spending*.

so that budget rationalization is evaluated not only by the amount of costs but also by the purpose and impact on the sustainability of educational services.<sup>20</sup> These considerations are then compared with the informant's reasons for maintaining, reducing, postponing, or diverting a program. The findings from the technical evaluation, *maslahah priority*, and participation were then synthesized to form the basis for developing *Maslahah-Based Zero Budgeting* (MBZB) as an adaptive framework.

Data validity was maintained through source triangulation, method triangulation, *member examination*, and analysis trace check. Information from different categories of informants was compared with RKAS documents and observation results, while specific interpretations were confirmed with informants. Research validity refers to the principles of *credibility*, *transferability*, *reliability*, and *confirmation*.<sup>21</sup>

## RESULTS AND DISCUSSION

### RESULTS

#### 3.1 Incremental Budgeting and Partial Practices of Zero-Based Evaluation

Analysis of the RKAS document for 2024–2026 shows that budgeting practices in the three madrasas remain gradual. The structure and implementation of the previous year's budget are often used as a *basis* for preparing the next period's budget. They are then adjusted to reflect changes in student numbers, commodity prices, program needs, and available funding sources. This pattern is especially seen in routine expenses such as office stationery, electricity, internet, honorarium, and infrastructure maintenance.

The findings from the interviews support the results of the document study. In the three cases, the head of the madrasah and

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<sup>20</sup> Auda, *Maqasid Al-Shariah as a Philosophy of Islamic Law: A Systems Approach*.

<sup>21</sup> Scarlett and Lincoln. *Competing Paradigms in Qualitative Research*.

the treasurer explained that the budget data for the previous period was still used as an initial reference because it provided an overview of routine needs and expenditure realization. The use of historical data helps speed up the process of preparing the RKAS, especially when information on the work unit's needs is not yet fully available. However, this pattern also causes some positions to reappear with relatively similar structures from year to year.

The study's results show that the three madrassas have not fully implemented the ZBB. Nevertheless, some practices were found to align with the principle of zero-based evaluation. These practices arise when managers review position sizes, adjust activity levels, postpone programs, or divert resources to needs deemed more urgent. These findings are better understood as partial evaluation and rationalization practices that are aligned with the principles of ZBB, rather than as a full implementation of ZBB.

One example can be seen in the facility and infrastructure maintenance post, which decreased from IDR 15,000,000 in 2024 to IDR 12,500,000 in 2025, then to IDR 10,000,000 in 2026. The decrease from IDR 15,000,000 to IDR 12,500,000 represents a 16.67% reduction. However, this figure describes changes in only one budget item and cannot be used as a measure of the RKAS's overall efficiency or the institution's efficiency.

The results of the interviews showed that nominal changes to the positions were made after the actual needs were reviewed, and some resources were redirected to other needs considered higher priorities. Therefore, the figure of 16.67% in this study is not considered evidence that the implementation of ZBB resulted in an efficiency of 16.67%. The figure only shows that the rationalization process occurred in one of the positions after the evaluation of needs and priorities was completed.

The findings also show that the strong reliance on *historical baseline* is not only due to managers' conceptual choices but is also influenced by time constraints and information availability. In some cases, delays in submitting requirements from teachers or work

units cause the treasurer and the drafting team to use data from the previous period, so that the RKAS preparation and input process does not miss deadlines. In these conditions, the phased approach serves as a practical mechanism for resolving administrative obligations. However, this approach also increases the risk that allocations will be maintained without adequate needs assessment.

### **3.2 Stakeholder Participation and Variation between Cases**

The study's findings suggest that stakeholder participation plays an important role in the preparation of RKAS, but the form and level of involvement vary across madrasahs. In general, the budgeting process involves madrasah heads, treasurers, deputy madrasah heads, administrative staff, teachers, committees, foundation administrators, and, under certain conditions, student guardians. However, formal involvement does not necessarily imply that each party has equal access to information and influence in the decision-making process.

In MTs A, madrasah budget preparation is typically carried out by multiple parties. The Madrasah Development Team collects proposals for needs, then discusses them with the deputy head of the madrasah, teachers, and the madrasah committee. Teachers may convey learning-related needs before the budget is set. For example, science teachers and deputy heads of madrasah for curriculum propose procuring learning aids and making minor improvements to laboratories. The proposal is then considered in terms of its benefits for practicum activities and for improving the quality of learning. This shows that the budget preparation at MTs A provides space for input from various parties to be considered in determining priority needs.

Meanwhile, the preparation of the Madrasah Activity Plan and Budget (RKAM) at MTs B is more tightly controlled by the head of the madrasah and the treasurer, especially in determining the budget's composition and distribution. Although teachers and education staff can still submit needs, their involvement is more

visible at the stage of submitting proposals or providing information about the draft budget that is being prepared. Thus, the opportunity to jointly discuss and assess the reasons for setting budget priorities remains relatively limited. This pattern can help speed up the administrative process and decision-making. Still, it does not fully provide space for all parties to be involved in the basic discussion of budget allocation considerations.

Meanwhile, MTs C shows a pattern that relies more on foundation approval, especially for decisions related to capital expenditure and high-value infrastructure. Madrasahs have relatively greater autonomy in managing operational needs, while some strategic expenditures require foundation approval. One case shows that plans to procure new laptops for administrative and teacher needs were postponed after it was deemed more urgent to repair a leaky classroom roof. The findings show that the authority structure between madrasahs and foundations also shapes the process of determining budget priorities. A comparison of the three cases is presented in Table 1.

Table 1. Cross-Case Comparison of Stakeholder Participation in RKAS Preparation

| Aspects                  | MTs A                                                       | MTs B                                                                | MTs C                                                       |
|--------------------------|-------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------------|
| Dominant pattern         | Participatory-collaborative                                 | Centralistic bureaucracy                                             | Depends on the approval of the foundation                   |
| Dominant actors          | Madrasah heads, teachers, vice chairpersons, and committees | Head of madrasah and treasurer                                       | Madrasah and foundation management                          |
| Teacher proposal space   | Relatively open before assignment                           | There are, but the influence on decisions is more limited            | Operational needs are mainly limited                        |
| Priority setting process | More through joint discussions                              | More focus on budget managers                                        | Influenced by the division of authority with the foundation |
| Sample findings          | Laboratory teaching aids and light renovations are          | The head of the madrasah and the treasurer determines the main plan. | Procurement of laptops postponed to prioritise roof repairs |

|                 |                                              |                                                  |                                                                |
|-----------------|----------------------------------------------|--------------------------------------------------|----------------------------------------------------------------|
|                 | considered based on learning needs.          |                                                  |                                                                |
| Main characters | Relatively collaborative requires validation | Administratively efficient but less deliberative | The structure of institutional authority influences priorities |

The results of the interviews showed that teachers in all three cases had the opportunity to convey the needs of learning media and teaching aids. However, under certain conditions, they did not always obtain adequate information about why a proposal was accepted or excluded from the budget. Some information about the proposal's outcome became known only when the activity entered the implementation stage. This condition suggests that participation can occur at the stage of delivering needs, but adequate feedback does not always follow.

The study's findings also suggest that participation can serve as a corrective mechanism for the draft budget. In one case, the budget amount for tour activities or extracurricular studies was questionable because it was likely to increase the burden on the student's guardian. After discussion, the value of the activity was reduced, and some needs were directed to be met through other operational sources. This case shows that stakeholder involvement not only lends legitimacy to decisions but can also affect program design and size.

The results of *the cross-case analysis* showed three different configurations. MT A showed relatively more collaborative participation; MT B showed a more focused process on madrasah heads and treasurers; while MT C showed a stronger influence on the foundation's authority structure. This variation suggests that the mechanism for drafting RKAS cannot be separated from the institutional structure in which budget decisions are made.

### 3.3 Maslahah as the Basis of Budget Priorities

The determination of budget priorities in the three madrassas shows that the decision to allocate funds is based not only on the available budget but also on the importance of a need and the potential impact if these needs are not met immediately. The informant explained that there are needs that must be prioritized, needs that are necessary to support the smooth running of educational services, and needs that can still be postponed when funds are limited. In this study, the decision-making pattern was studied using the concept of the maslahah hierarchy in Islam, which includes dharuriyyat (basic needs), hajiyyat (supporting needs), and tahsiniyyat (perfection needs).

Needs directly related to the continuity of learning, the safety of madrasah residents, the availability of educators, and the basic condition of buildings and learning facilities are generally top priorities for budget allocation. On the other hand, activities more oriented towards development and quality improvement can be postponed or adjusted to the madrasah's financial capabilities. For example, madrasahs may choose to postpone purchasing laptops because repairing leaking classroom roofs is considered more urgent. This decision does not mean that the procurement of laptops is unimportant, but rather shows that the safety and feasibility of learning spaces must be met before the madrasah allocates funds for other needs.

However, determining the category of needs cannot be done rigidly without taking into account the madrasah's situation. The development of teacher competence, for example, can be delayed when the madrasah has to address damage to facilities that require immediate attention. However, if the delay continues continuously, teachers' professional abilities and the quality of learning have the potential to decline in the long term. Therefore, determining budget priorities needs to consider actual conditions, the level of urgency, how long the need can be postponed, the parties who benefit, and the potential impacts of delaying these needs.

Similar considerations also apply in the procurement and development of madrasah digital infrastructure. Digital technology can be classified as hajiyyat if its use is limited to facilitating the implementation of educational activities. However, this technology can become a basic need if the implementation of administration, assessment of learning outcomes, preparation of reports, or the provision of access to learning materials is highly dependent on digital devices and systems. Thus, the determination of budget priorities for technology needs to be based on the real functions and levels of dependence of educational services on technology, not solely on the assumption that technology is merely an additional facility.

In addition to the availability of funds and the level of need, the authority structure and involvement of various parties also affect the process of determining budget priorities in madrasas. In madrasas that implement participatory decision-making, the assessment of needs can be carried out by considering input from teachers, madrasah committees, and other parties who understand the conditions of educational services. On the other hand, in madrasas where decision-making is more centralized or heavily dependent on foundations, priority determination tends to be influenced by those with final authority. This finding confirms that applying the *maslahah* principle in budgeting requires accountable consideration and an adequate needs-testing process. Thus, the grouping of a need into the categories of *dharuriyyat*, *hajiyyat*, or *tahsiniyyat* should be based on the real conditions and interests of education, not only on the views or preferences of one party.

### **3.4 Digital Systems, Double Entry, and Budgeting Limitations**

The results of the study show that the three madrasahs have used digital technology for financial management, although the level of use and integration varies. The systems used include EDM/e-RKAM, Microsoft Excel, and the foundation's internal applications. EDM/e-RKAM is mainly used in the planning and reporting process

related to the provisions of the Ministry of Religion. Microsoft Excel is used for internal data recording and processing, while foundation applications are used for supervision and reporting of foundation management needs.

The use of digital systems provides benefits, especially in improving transaction traceability, recording consistency, ease of monitoring, and the preparation of financial statements. At the same time, the use of multiple platforms raises the problem of *double entry*. The treasurer, under certain conditions, must enter the same information into the e-RKAM to meet the government's reporting needs, and then record the data in Microsoft Excel or internal applications to meet the foundation's administrative and oversight needs. This practice increases the administrative burden and creates the possibility of data mismatches when updates to one system are not directly reflected in another.

In addition to *double entry*, several other technical barriers were also identified, including system glitches when input deadlines approached, shopping account mapping errors, unit price adjustments, and limited user understanding of budget classifications. Teachers generally understand the learning needs that must be submitted, but do not always understand the technical classification of accounts in e-RKAM. As a result, the final adjustment and mapping process is more often performed by the treasurer or financial manager.

## DISCUSSION

### 4.1. Interpreting Incremental Budgeting and Partial Zero-Based Evaluation

The dominance of previous budgets as a reference does not, by itself, indicate ineffective budgeting practices. Historical data are still needed to estimate needs, realization patterns, price changes, and expenditure risks. In public sector management, past information can be an important basis for resource control, as long as it is not treated as an automatic legitimacy for program

sustainability. Problems<sup>22</sup> arise when allocations are maintained without re-examining their actual needs, activity volumes, benefits, and implementation alternatives.

From the perspective of *Zero-Based Budgeting* (ZBB), the existence of a program in the previous budget does not automatically grant funding rights in the next period. Each activity needs to be justified based on its objectives, needs, costs, benefits, implementation alternatives, and consequences if the program is not implemented. Pyhrr considers the *decision package* an important instrument because it allows each activity to be assessed and compared by priority, not just by the sustainability of historical allocations.<sup>23</sup> Thus, the main problem with phased budgeting does not lie in the use of past data itself, but in the possibility of turning historical data into a financing basis that is no longer substantially tested.

In assessing the maintenance budget, cost reduction needs to be distinguished from the efficiency of budget use. A reduction in expenditure does not necessarily indicate efficiency if it reduces service quality or fails to meet important needs. On the other hand, cost reduction can be assessed appropriately if it is based on consideration of needs, adjustment of the amount of resources used, and selection of alternatives that still support the achievement of program objectives. Therefore, in a management control system, budget decisions should consider the compatibility between the resources used, organizational goals, and expected results, so that budget management focuses not only on cost savings, but also on the successful implementation of the program.<sup>24</sup>

The limited time and information available at this stage help explain why fully implementing the ZBB across all budget posts is not always a realistic option for madrasas. The obligation to prepare an *in-depth decision package* for each expenditure can increase the

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<sup>22</sup> Jones and Pendlebury, *Public Sector Accounting*.

<sup>23</sup> Pyhrr, *Zero-Base Budgeting: A Practical Management Tool for Evaluating Spending*.

<sup>24</sup> Anthony and Govindarajan, *Management Control System*.

analytical burden, especially when human resources, time, and data quality remain limited. Therefore, the ZBB is more appropriately applied to highly valuable positions, changing needs, high risk, or those that do not show a clear relationship to educational goals. Meanwhile, routine expenditures that prove important can still use historical data for comparison, but not as an automatically expanded budget right.<sup>25</sup>

These findings suggest a position between gradual budgeting and full ZBB. The three madrasas do not leave a historical basis. However, in some decisions, the evaluation of needs and priorities has limited the automatic sustainability of an allocation. Thus, the identified direction of change is not a reconstruction of the entire budget from scratch, but rather a gradual shift from using historical bases to retesting several positions considered to require rationalization. These findings provide an important basis for formulating the MBZB, as they show that the discipline of ZBB needs to be adapted to the capacity and character of madrasah budget management, rather than being applied mechanically as a substitute for the overall structure of the previous budget.

#### 4.2. Participation, Information Asymmetry, and Institutional Variation

The comparison in Table 1 shows that the main differences between the two cases relate not only to the presence or absence of the parties' involvement, but also to the opportunity they have to express their opinions, the timing of their involvement in the decision-making process, and the extent to which their input influences the resulting decision. Therefore, the large number of parties present at a meeting does not necessarily indicate meaningful participation, as substantive participation is also determined by the extent to which each party has the opportunity to contribute to and influence the final decision. Participation needs

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<sup>25</sup> Pyhrr, *Zero-Base Budgeting: A Practical Management Tool for Evaluating Spending*.

to be judged by the opportunity to convey needs, access to budget information, the ability to question proposals, the availability of alternative discussions, and the clarity of reasons when a program is accepted, adjusted, postponed, or rejected.

Findings regarding limited feedback to teachers can be explained through the perspective of agency theory. When budget managers have more information about ceilings, account classifications, regulatory restrictions, and financial conditions than teachers, committees, or trustees, information asymmetry can arise, limiting others' ability to assess the basis for a decision. Jensen and Meckling point out that information inequities between those who manage resources and those interested in their use can increase institutional oversight and costs.<sup>26</sup> In the context of RKAS, this problem is not necessarily opportunistic behavior but can be a difficulty for stakeholders in understanding why a need is accepted, reduced, or rejected.

Therefore, substantial participation does not mean that all proposals must be accepted. Despite limited resources, madrasas still need to make selections and prioritize. More important is the availability of space for stakeholders to communicate their needs, understand budget constraints, and obtain explanations for decisions. Collaboration among parents, foundations, committees, and education managers can also expand information resources and strengthen the management of educational resources when each party has a clear role for engagement.<sup>27</sup> Openness about the basis of decisions is also related to the accountability of financial management in Islamic educational institutions. Accountability in an Islamic perspective frames resource management not only as an administrative obligation but also as a form of trust and social

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<sup>26</sup> Jensen and Meckling, "Corporate Theory: Managerial Behavior, Agency Costs, and Ownership Structures," 305–60.

<sup>27</sup> Wardhani et al., "Optimizing Education Funding Sources in SDIT: Collaboration Between Parents, Foundations, and School Committees," 305–6.

responsibility for resources used for the common good.<sup>28</sup> In this context, the explanation of the reasons for accepting, delaying, reducing, or rejecting a program becomes part of accountability, not just a complement to the meeting process.

These findings also strengthen the position of participation within the MBZB framework. If the ZBB provides a mechanism for revisiting needs and the basis for determining priority levels, then participation serves as a social validation of both processes. Through participation, managers' information can be combined with the experiences of teachers, education staff, committees, trustees, and foundations. Thus, budget decisions are tested not only for technical and ethical feasibility but also for the openness of the process and for stakeholders' ability to provide corrections to proposed needs and priorities.

#### 4.3. Maslahah as an Ethical Filter in Determining Budget Priorities

The findings regarding prioritization can be read through the framework of *maqasid al-sharia*, which prioritizes benefits based on a decision's goals and impact. In this framework, *dharuriyyat* addresses basic needs that, if not met, can disrupt the continuity of key functions; *hajiyyat* addresses needs that help increase effectiveness and reduce difficulties; while *tahsiniyyat* addresses quality improvement after basic needs are met.<sup>29</sup> This classification provides a basis for understanding why two equally beneficial programs can obtain different levels of priority when resources are limited. The contextual nature of these categories aligns with the *maqasid al-shariah* perspective, emphasizing that benefit assessments should consider the relationship between needs and contextual changes rather than rely on static categories.<sup>30</sup> Therefore,

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<sup>28</sup> Mervyn K. Lewis, "Islam and Accounting," *Accounting Forum* 25, no. 2 (2001), <https://doi.org/https://doi.org/10.1111/1467-6303.00058>.

<sup>29</sup> Auda, *Maqasid Al-Shariah as a Philosophy of Islamic Law: A Systems Approach*.

<sup>30</sup> Courage.

the status of needs should be reviewed in each RKAS preparation cycle.

These findings suggest that the *role of maslahah* in budgeting is not merely to provide a religious label to the chosen program. *Maslahah* serves as an ethical filter in the prioritization process, especially when madrassas must choose among several needs that offer shared benefits but cannot be financed simultaneously. From an Islamic economic perspective, the efficiency of resource use should not be separated from considerations of welfare, justice, and the social goals to be achieved.<sup>31</sup> Therefore, budget reductions cannot be considered successful simply because they result in savings if the decision actually reduces the madrassas' ability to meet basic educational needs. The relationship between ZBB and *maslahah* becomes clear at this point. ZBB provides technical discipline by re-questioning the program's needs, costs, benefits, alternatives, and consequences. However, such a technical evaluation alone does not answer the question of which programs should be protected when resources are inadequate. The *maslahah* hierarchy provides an additional layer of assessment by using the urgency and impact of education as the basis for priorities. Thus, the questions in the budgeting process do not stop at "can the cost of the program be reduced?", but evolve into "is the program still necessary?", "What are the consequences if the program is not funded?" and "Which needs should take precedence?"

The study's findings show that budget rationalization based on the principle of *maslahah* does not necessarily entail reducing or discontinuing the program. Under certain conditions, schools need to maintain a relatively large budget if the program is directly related to student safety or the continuity of the learning process. On the other hand, programs that are less costly can be postponed if the benefits are only to improve service quality, while more basic educational needs have not been met. This shows that determining budget priorities is not enough based on the size of the cost; it also

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<sup>31</sup> Chapra, *The Future of the Economy: An Islamic Perspective*.

needs to consider the level of needs, benefits, and impacts on the implementation of education. Based on these findings, the *maslahah* principle within the framework of MBZB serves as an ethical consideration to complement technical analysis through Zero-Based Budgeting (ZBB) and needs assessment based on stakeholder participation. ZBB is used to assess a program's feasibility to maintain budget allocation, while *maslahah* serves as a basis for evaluating the program's importance and educational benefits. Meanwhile, stakeholder participation helps ensure that budget prioritization aligns with real needs on the ground. By combining these three aspects, budget rationalization is not only directed at reducing unnecessary expenditures, but also at protecting the most important educational needs.

#### 4.4. Digital Systems as Budgeting Information Infrastructure

The findings on the benefits of digital systems align with research on the digitalization of the madrasah financial system, which shows that technology can support transparency and accountability through more structured record-keeping and improved access to information.<sup>32</sup> However, these benefits still depend on user capacity, data quality, and system governance. The conditions of use of digital systems show that technology does not automatically change the budgeting paradigm. Madrasahs can use digital systems for recording and reporting, but still use the previous year's budget structure as a *basis* if the needs evaluation process does not change. Thus, digitalization is more accurately understood as an information infrastructure that supports decision-making, not as an indicator that the budgeting process itself has become more strategic.

These findings reinforce previous research showing that the digitization of education financial management can improve effectiveness, transparency, and accountability. However, its

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<sup>32</sup> Hidayah, Fauzi, and Mustofa, "Digitizing the Madrasah Financial System in Managing Financial Transparency and Accountability," 34–42.

success remains influenced by human resource readiness, data management quality, and governance consistency.<sup>33</sup> Technology can speed up information processing, but it does not replace the need for program evaluation, priorities, and managerial considerations in determining resource allocation. In the context of this study, digital systems play an important role by providing historical data and implementation information that can be used to reassess a budget item. This data can help the drafting team compare plans and realizations, track changing needs, and identify expenses that require maintenance or review. However, these benefits can only be obtained if the information is not treated as administrative data but is used as material in the evaluation and decision-making process.

The application of digitalization in budget management does not necessarily make information management more integrated. This is evident from the fact that the same data is still recorded across several platforms, so the treasurer has to repeat administrative work that could be simplified. As a result, the time and energy that should be available to evaluate the program's benefits, understand changing needs, and consider budget use options are limited. Thus, the effectiveness of the budgeting system is determined not only by the existence of digital applications but also by institutions' ability to integrate data, reduce repetitive work, and use information to inform more appropriate decision-making.

These findings are an important consideration in the development of MBZB. In this framework, digitalization is placed as a means of supporting budget evaluation, not as a stand-alone element. Data on budget realization, cost changes, program implementation, and actual needs can be used to review prepared budget options, determine priorities, and provide information to be accounted for in the validation process with stakeholders. Therefore, digitalization will provide strategic benefits if the information

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<sup>33</sup> Rusmiyati, "The Transformation of School Financial Management in the Digital Era: A Review of the Literature on the Effectiveness, Transparency, and Accountability of Education Fund Management in Indonesia," 5372–80.

generated is truly used to support technical evaluations, set priorities based on the principles of *maslahah* (mutual benefit and good), and strengthen accountability in budget decision-making.

#### 4.5. Formulation of Maslahah-Based Zero Budgeting Framework

The synthesis of three research cases yielded a Maslahah-Based Zero Budgeting (MBZB) framework. This framework does not account for the fact that the three madrasas studied have implemented Zero-Based Budgeting (ZBB) comprehensively. MBZB was developed based on three main needs identified in the research: reassessing the feasibility of the existing budget, determining expenditure priorities based on benefits and urgency, and involving stakeholders in assessing and ensuring the accuracy of budget decisions.

The first dimension of MBZB is technical feasibility, which assesses whether a program truly requires a budget based on actual conditions and needs. Research findings show that the previous year's budget is still widely used as a reference in budget preparation. However, in some areas of management, a review has been conducted of the needs, amounts, costs, and priorities of activities. Within the framework of MBZB, each program to be evaluated is treated as a decision package that outlines the program's objectives, beneficiaries, cost details, implementation options, and potential impacts if the program is not implemented. Thus, the provision of budgets is not solely based on the previous year's habits or allocations but must be accompanied by clear explanations of the program's needs and benefits.<sup>34</sup>

The second dimension of MBZB is ethical feasibility, grounded in the principle of *maslahah*. Considerations of costs and benefits are not technically sufficient to determine which programs should be prioritized, especially when available funds are limited. Therefore, determining budget priorities needs to consider the levels of needs

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<sup>34</sup> Pyhrr, *Zero-Base Budgeting: A Practical Management Tool for Evaluating Spending*.

in maqasid al-shariah, namely dharuriyyat (basic needs), hajiyyat (supporting needs to reduce difficulties), and tahsiniyyat (needs for improvement). Needs related to the safety of madrasah residents, the continuity of learning, and the provision of core educational services require greater attention. Meanwhile, development and improvement programs can be adjusted to the availability of funds and the condition of the madrasah. The use of the maqasid al-syariah framework helps madrasah managers determine priorities contextually by paying attention to the goals, benefits, and impacts of each budget decision, rather than simply placing a program into a category of fixed needs.<sup>35</sup>

The third dimension is social viability through participatory validation. Cross-case findings show that the quality of decision-making is influenced by the level of involvement of teachers, education staff, committees, trustees, and foundations. Participation is necessary to expand information, test assumptions of needs, and provide room for corrections to budget proposals. In this context, participatory validation does not mean that all proposals must be accepted. However, this validation ensures that the basis for the acceptance, adjustment, delay, or rejection of the program can be explained and accounted for.

Based on these three dimensions, the MBZB cycle is formulated in five stages: (1) identification of strategic objectives and educational needs; (2) preparation or review of *decision packages*; (3) classification of priorities based on *maslahah*; (4) participatory validation; and (5) monitoring of realization and benefits through financial information systems. The results of monitoring in the last stage are used as information for the next RKAS preparation cycle.

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<sup>35</sup> Auda, *Maqasid Al-Shariah as a Philosophy of Islamic Law: A Systems Approach*.

Table 2. Maslahhah-based Zero Budgeting (MBZB) Operational Framework

| Stages                       | Key Focus                                | Key Questions                                                                        | Exodus                                        |
|------------------------------|------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------|
| 1. Identify needs            | Educational goals and problems           | What are the needs that need to be addressed?                                        | List of priority needs and goals              |
| 2. <i>Decision package</i>   | Technical justification                  | Is this program mandatory, how much does it cost, and what are the alternatives?     | Justification of programs and alternatives    |
| 3. <i>Maslahah Priority</i>  | Urgency and usability                    | Does the need include <i>dharuriyyat</i> , <i>hajiyyat</i> , or <i>tahsiniyyat</i> ? | Financing priority order                      |
| 4. Participatory validation  | Social sustainability and accountability | Are stakeholders able to test needs and priorities?                                  | Decision and reasons for acceptance/rejection |
| 5. Monitoring and evaluation | Realization and benefits                 | Has the budget been implemented, and has it produced the planned benefits?           | Evaluation data for the next cycle            |

These five stages show that implementing MBZB does not mean ignoring all previous budgeting data and experiences. Previous budget data can still be used to estimate prices, identify needs, assess budget realization, and anticipate risks. However, this data is no longer the primary reason for maintaining the program automatically; it is used as evaluation material to determine its feasibility. Therefore, the inclusion of a program in the School Activity Plan and Budget (RKAS) does not necessarily guarantee it will receive funding. Each program needs to be reassessed based on actual needs, benefits generated, priority levels, and verification results for the proposed proposals.

The results of the comparison of the three cases also show that the implementation of MBZB needs to be adjusted to the governance characteristics of each madrasah. In MTs A, which implements a more collaborative decision-making pattern, improvements can focus on the completeness of information as the basis for decision-making and on the clarity of indicators for measuring the program's

benefits. In MTs B, which tends to adopt centralized and bureaucratic management patterns, areas for improvement include greater transparency in the budget-setting process and a feedback mechanism for submitted proposals. As for MTs C, the main attention needs to be paid to the clarity of the division of authority between the madrasah and the foundation. This clarity is important so that the processes of assessing proposals, determining priorities, and setting budgets can run in a coordinated manner without creating overlapping authority.

This adaptive character is important because budget management capacity varies across madrasahs. The full implementation of ZBB across all departments can increase the burden of analysis and administration. Therefore, MBZB is more realistic if implemented gradually, especially in programs that are high-value, high-risk, experience changing needs, or do not show a clear relationship to educational goals. Routine programs that prove important can still use historical information, but should be reviewed in the event of changes in volume, cost, benefits, or institutional conditions. Digital systems serve as supporting infrastructure in the cycle. Information from EDM/e-RKAM, Microsoft Excel, and internal systems can be used to compare plans to realization, identify cost changes, and assess program needs in subsequent periods. However, as the findings show, technology does not replace the evaluation process and managerial considerations. New data has a strategic function when used to retest *decision* packages, support priorities, and provide information for discussion in participatory forums.

The main contribution of MBZB does not lie in the development of entirely new administrative procedures, but in the integration of evaluation principles from Zero-Based Budgeting (ZBB), consideration of benefits, and stakeholder involvement into a single framework for the preparation of School Activity Plans and Budgets (RKAS). This framework helps ensure that every budget decision considers three important aspects: the program's technical

feasibility, the alignment of priorities with ethical values, and the support and agreement of interested parties. Through this approach, the preparation of the RKAS is expected to be more flexible in responding to changes, more accountable and transparent, and better aligned with real needs in the implementation of education. The MBZB in this study should still be understood as a conceptual framework formulated based on a synthesis of multi-case findings, rather than as a system that has been tested for longitudinal effectiveness. Therefore, its impact on the overall efficiency of RKAS, learning quality, educator well-being, and stakeholder confidence levels still requires further empirical testing in the broader madrasah context.

## CONCLUSIONS

The study shows that the practice of preparing RKAS in three private Tsanawiyah Madrasah in Ponorogo is still dominated by a gradual pattern, mainly by using the structure and realization of the previous year's budget as *the basis* for preparing the next period's budget. The use of historical data is not always a weakness, as many expenditures are routine and important. Problems arise when allocations are maintained without re-examining their needs, benefits, volume, and implementation alternatives. The findings suggest that there are evaluation and rationalization practices in some posts, but these practices do not constitute a full implementation of *Zero-Based Budgeting* (ZBB). Thus, the observed trend is better understood as a partial shift from history-based legitimacy to a re-examination of specific needs and priorities.

Comparisons between cases show that participation structures and institutional authority also affect the quality of budget decisions. MT A shows a participatory-collaborative tendency, MT B is more centralistic-bureaucratic, while MT C shows a stronger influence of foundations in a given decision. This difference suggests that participation alone is not enough to assess the number of parties present at meetings; participation also needs to be evaluated

in terms of access to information, opportunities to submit and test proposals, and clarity of reasons for acceptance, adjustment, delay, or rejection of the program.

The consideration of *maslahah*, with the levels of *dharuriyyat*, *hajiyyat*, and *tahsiniyyat*, can serve as a basis for determining the priority of education financing according to the levels of need and benefit. Therefore, budgeting is not only about cost savings; it must also consider the program's urgency, the benefits produced, and their impact on the sustainability of education services. The determination of these priorities needs to be adjusted to the conditions of each *madrasah* and re-evaluated in each cycle of the preparation of the *Madrasah Activity Plan and Budget (RKAS)*. On the other hand, the use of digital technology, such as EDM/e-RKAM, Microsoft Excel, and the foundation's internal applications, can help manage budget data in a more organized, traceable, and decision-supportable way. However, the use of this technology does not necessarily improve the quality of budget decisions if it is used solely to meet administrative needs, without considering the real needs and benefits of each program.

Based on a synthesis of research findings, this study develops the concept of *Maslahah-Based Zero Budgeting (MBZB)*. This budgeting framework uses technical, ethical, and social considerations to determine the feasibility of education financing. Its implementation is carried out through five stages: identification of educational goals and needs; review of decision packages; determination of priorities based on *maslahah*; validation through the involvement of relevant parties; and monitoring of budget realization and program benefits. The principle of zero-based budgeting in this framework does not mean ignoring prior budget data and experience, but rather requires that each program be reassessed before receiving a funding allocation. Thus, the budget history can still be considered, but actual needs, expected benefits, priority levels, and the results of a shared assessment determine financing decisions. This approach is expected to help *madrasahs*

allocate resources in a more directed, responsible, and appropriate manner to educational objectives.

In practice, the implementation of MBZB can be started gradually in high-value and high-risk positions, in positions that experience changing needs, or in positions that do not clearly align with educational objectives. The study was limited to three private MTs in Ponorogo and used a qualitative approach, so the findings are not intended to be statistically generalized. MBZB has also not been tested longitudinally for the overall efficiency of RKAS, learning quality, educator well-being, and stakeholder confidence levels. Further research needs to test frameworks in madrassas with greater diversity in size, status, funding structures, and levels of autonomy through comparative, *mixed*, or longitudinal designs.

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