

Improving The Quality of Madrasas Through Financial Management

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Abstract

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This article aims to analyse the planning, implementation, and supervision of education and financing management at MTs Al-Hikmah Plandaan Jombang using qualitative research with a case study approach. Data were collected through observation, interviews, and documentation. Furthermore, the analysis technique follows Hubberman's model, including reduction, presentation, and conclusion. The results are 1) All stakeholders are involved in the planning to improve the quality of education by using a novel approach to achieving the school's vision and goal. 2) The steps taken by MTs are to work together with all residents to improve madrasa performance by managing funds honestly, responsibly, and transparently. 3) Monitoring activities are appropriate because the internal and external assessment modifies the institution's progress.

Kata kunci:

Manajemen Pembiayaan;
Mutu Pendidikan;
Perencanaan;
Pelaksanaan;
Evaluasi

Abstrak.

Tujuan dari artikel ini adalah untuk menganalisis perencanaan, pelaksanaan dan pengawasan peningkatan mutu pendidikan dengan manajemen pembiayaan pada MTs Al-Hikmah Plandaan Jombang. Artikel ini telah menggunakan jenis penelitian kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data menggunakan observasi, wawancara dan dokumentasi. Teknik analisis data mengikuti model dari Hubberman yakni reduksi data penyajian data, dan penarikan kesimpulan. Hasil dari penelitian ini adalah, 1). Perencanaan yang dilakukan selalu melibatkan semua pihak yang terlibat dalam perencanaan peningkatan mutu pendidikan dengan mengambil pendekatan yang berbeda untuk mencapai visi dan misi sekolah. 2) Langkah yang dilakukan MTs al-Hikmah Plandaan Jombang adalah bekerja sama dengan seluruh warga madrasah untuk meningkatkan kinerja madrasah dengan mengelola dana secara jujur, bertanggung jawab dan transparan, 3) Kegiatan pengawasan di MTs Al Hikmah sudah sesuai, karena penilaian yang dilakukan oleh pihak internal dan eksternal merupakan modifikasi dari kemajuan lembaga.

INTRODUCTION

Financing management in the perspective of schools, concerning the opinion of G.R (Terry, 1977), includes planning, organising, implementing, and monitoring, commonly abbreviated as POAC. Improving the quality of education is not easy because there are complex issues that will later involve planning, funding, and the efficiency and effectiveness of the school system. To realise the ideals of educating the life of a virtuous nation and preparing quality human resources so they can compete in global competition, in this case, educational institutions have the responsibility to improve the quality of education (Sarfraz, Qun, Hui, & Abdullah, 2018).

The smooth implementation of education depends on the disbursement of the budget from the government. Because for financing to run well, the government has set financing standards (Fernandez, 2022; Riinawati, 2022). The state has determined and prioritised an education budget of at least 20% of the state revenue and expenditure budget as well as the regional revenue and expenditure budget to meet the needs of the national education administration (Ansori, 2020; Baharun, Hefniy, Silviani, Maarif, & Wibowo, 2021). A suitable education financing management will determine the achievement of educational goals, namely the realisation of advanced and quality schools in knowledge and spirituality (Alghifari, Hermawan, Gunardi, Rahayu, & Wibowo, 2022; Zaytsev, Blizkyi, Rakhmeeva, & Dmitriev, 2021).

The previous research on financing management by Yahya (Joben, 2022) in Madrasahs was carried out with measurable and structured management principles. Financial management is well managed in an integrated madrasa management information system. According to (Mesiono, Suswanto, Lubis, & Haidir, 2021), financial management must be transparent and measurable in planning, implementation and evaluation. A transformational leadership model is also needed to control and evaluate transparent financial management (Arifin, Juharyanto, Mustiningsih, & Taufiq, 2018; Banmairuoy, Kritjaroen, & Homsombat, 2022; Eva, Robin, Sendjaya, van Dierendonck, & Liden, 2019). While the results of research (Li, Fang, & Baykal-Gürsoy, 2021; Shaturaev, 2021) show that financial management is carried out in clear and transparent stages supported by adequate technology and a transformative leadership model. From some of the above research results, this article will complement previous research that financial management is regulated in a management function and is fully supported by technology and a supportive leadership model.

Funding is needed in the education process, therefore appropriate budgeting, implementation and evaluation are needed so that the school activities that have been programmed can run as expected to improve the quality of education (Hussain & Akbar, 2022; Kotagama, Gunawardena, & Silva, 2012; Yurieva, Voropaeva, Beliakova, & Adamchuk, 2021). Responding to input from the public who consider education necessary, MTs Al-Hikmah Plandaan Jombang participates in building educational progress in various kinds of program offerings at no cost or a cost. In measuring the level of success of the use of funds used in financing the program being run, MTs Al-Hikmah uses indicators of budgeting, implementation and evaluation of education financing, budget absorption and the smoothness of the learning process, student achievement in various fields, academic and non-academic school achievements, and support from multiple parties. Based on the above background, the researcher wants to describe financing management to improve the quality of education at MTs Al-Hikmah Plandaan Jombang.

RESEARCH METHODS

This article has used qualitative research with a case study approach. The phenomenon of this research was appointed due to financial management in madrasas that were less efficient. Financial management is urgent in improving madrasas' quality and human resources. This research was conducted from January 2022 to April 2022. This research was conducted at MTs al-Hikmah Plandaan Jombang. Informants from this study were the principal, school treasurer, teachers, and students of MTs Al-Hikmah Plandaan Jombang.

Data collection during the study was by observation, interviews and documentation. Statements were made during the study, and researchers observed all activities carried out by the madrasa. Observations are scheduled for two and one months in several madrasa activities. The interviews that have been conducted are structured and unstructured. The researcher gave several prepared questions. Researchers also apply unstructured interviews. Documentation was carried out from several archives in the school and obtained permission from the head of the madrasa.

The data analysis technique follows the model (Miles & Huberman, 1994) with data reduction, data presentation and conclusion. After collecting data, the researcher reduced the considered essential and not influential data. The full interview transcript is also not given. Researchers are still minimising the data so that the language conveyed is easy for readers to read. The presentation of the data is carried out. Namely, the information is presented and coded to be given in writing the report. Conclusions were drawn to answer several research questions.

RESULT AND DISCUSSION

Result

In general, the plan to improve the quality of education consists of a series of decisions that need to be taken in the future to enhance the quality of education. Careful planning facilitates the next stage, the implementation stage plans, to achieve goals more effectively and efficiently. The graph indicates which madrasah programs should be prioritised to bring progress in the madrasa and minimise the chances of failure.

Financing is not the only factor that determines the success of education, but it is one of the most critical factors. Other factors play a role, such as talent, the learning process, and the location of the madrasa. The same thing happened to Madrasas at MTs al-Hikmah Plandaan Jombang, which have achieved various achievements and advanced education Madrasas every year. In planning to improve the quality of education at MTs al-Hikmah Plandaan Jombang, the head of the madrasa will be assisted by the deputy head of the curriculum to coordinate with various other parties. The following are the results of interviews with school principals.

“I have taken the initial steps to organise an arrangement at MTs al-Hikmah Pladaan Jombang, including 1) Conducting analysis and problem mapping with the team. For example, HR, management, finance, administration, services, and other issues. (2) consulting with stakeholders to get support and find solutions. (3) equalising perceptions and reaffirming commitments. (4) Convincing all stakeholders that madrasas can be better, more honest, more accountable, more transparent and easier to manage (Interview: Head Master: 2022).”

The parties involved in the curriculum review related to the plan to improve the quality of MTs al-Hikmah Plandaan Jombang are representatives from Mapenda, supervisors, madrasa committees, teachers, employees, and parents of students. At the curriculum review event, we discussed what Madrasahs achieved, the obstacles they faced, and the appropriate solutions to

overcome the existing barriers. The curriculum review event changed Madrasah's vision and mission to meet the needs of stakeholders and the community. With changes in the eye and mission from year to year, madrasahs can become even better.

From the interview results above, MTs al-Hikmah Plandaan Jombang will always work with all stakeholders to plan and improve the quality of education through various approaches to achieve the expected education rate for clients. Achieve quality by following the goals that have been set. It requires the cooperation of all parties involved and the support of all Madrasah residents to increase the quality of education and all Madrasah programs. Success or failure is a shared responsibility. It improved the quality of education at MTs al-Hikmah Plandaan Jombang under the National Education Standards (SNP). The financing plan at MTs al-Hikmah Jombang has been completed with the attachment of the RKAM (*Action Plan and Madrasah Budget*) Document.

Based on the researcher's observations of the RKAM document, the RKAM contains a description of all madrasa activities/programs for one year and the budget for each item. This RKAM explains the basics of education funding and can be modified with funding revisions depending on the situation and conditions. The state only funds RKAM.

The primary source of BOS (School operational assistance) funding for public schools is 1 million per child per year. However, in reality, BOS funds were insufficient to fund all activities at MTs al-Hikmah, so other sources of funding to cover activities that BOS could not support were obtained from additional funds. Non-BOS sources managed by Madrasahs are donations or *infaq (dole)* of students' parents, administrative residues and other voluntary contributions. The deputy head of the madrasa validated the above statement in the field of public relations:

"If it is only from BOS funds, it is not enough, and many children's activities cannot be taken from BOS funds. Examples include outbound activities, the Commemoration of National Holidays, the Commemoration of Islamic Holidays, sacrifices, study tours, and retirement events. Well, yes, this is from the student's guardian. That is, I guess, the source of funds here (Interview: deputy head of madrasa: 2022)."

Madrasa's progress requires careful planning to improve the quality of education. The Head of the Madrasah determines the steps that need to be taken to ensure that the program is appropriately implemented, analyses the current opportunities, determines what strengths can be derived from the Madrasah, and identifies its weaknesses. Madrasah principals must embrace stakeholders to accommodate their aspirations and desires. Improving the quality of education is inseparable from funding problems, and madrasah principals need to take advantage of opportunities wisely and take appropriate steps so that costs do not constrain program implementation.

The implementation of improving the quality of education consists of a series of concrete steps carried out after the plan. With the increasing number of private educational institutions offering excellent programs and showing their uniqueness, it is essential to attract the attention of potential users (students and parents) and continue to improve the quality of education of these educational institutions. The presence of the Madrasah is always considered by its customers because every institution is competing to bring out the best in its ability to achieve Madrasah's progress.

Quality education is reflected in achievements in both academic and non-academic fields. Regarding efforts to improve the quality of MTs al-Hikmah, the Head of the Madrasah said that

MTs al-Hikmah teachers had a very high commitment to service, as stated by the Head of Madrasah in interviews with researchers.

“Teachers at MTs al-Hikmah have an outstanding work ethic that can make children excel nationally. Teachers here have never had a problem such as asking for tired money. They continue to work patiently and honestly and accompany the children until the afternoon. They always put work at school first. They are the heroes of MTs al-Hikmah.”

One factor that determines the success of education is the talent that exists in the institution. The teacher is one of the people who choose the progress and success of education. Teachers today must be creative, innovative, and willing to change to make progress. Several ways to improve teacher quality include training, workshops, subject-teacher meetings, and incorporation into higher education.

Supervision is the final stage of a series of management stages. The so-called supervision or administration includes all responsibilities to certain parties. Supervision of the success of Madrasas is, of course, carried out by the Ministry of Religion, School Committees, Parents and the Community as customers (Aliyah, SMA, SMK and equivalent), NGOs and internal customers. conducted. Here the role of parents and the community as supervisors of Madrasah progress is vast. They are essential in providing input and always following the development of MTs al-Hikmah.

Indirectly, the quality of this madrasa will be controlled by parents, the community and users, and the Ministry of Religion. The achievements and success of MTs al-Hikmah Plandaan Jombang cannot be doubted. Even MTs al-Hikmah Plandaan Jombang is already known as a popular madrasa. This action needs to be monitored and evaluated to maintain one's favourite in today's competitive world of education. The head of the Madrasah also said, "The community is now wise and critical. They can choose which school is better. They are constantly watching us; if we are negligent, they leave us, which means we have failed to maintain the existence of this madrasa."

Supervision of educational success needs to be evaluated and explained in accounting reports, not carried out like financing supervision but through concrete actions and results such as, in the future, it will be more successful. Several parties supervise the financing, as revealed by the head of the Madrasa: Several parties supervise the funding, from internal parties, namely the school principal at the end of each month, committees every semester, and external parties, namely KPK, BPK, BPKP, Director General, done at any time if they come to the Madrasa. Now everything is online. All financial reports are directly online through the application using various financial applications. If there is a discrepancy or discovery, the auditor will come to Madrasa. Furthermore, our teachers and employees tell us that all finances here are transparent. How much money do we have now from this leftover from that remainder? The following is a table of results of financing management in Madrasahs.

Table 1. Madrasah Financing Management

Financing Management	Efforts made by the institution
Financial management planning	<ol style="list-style-type: none"> 1. Conduct problem analysis and mapping with the team—for example, HR, management, finance, administration, services, and other issues. 2. Consult with stakeholders to get support and find solutions. 3. Equalize perceptions and reaffirm commitment. 4. Convincing all stakeholders that madrasahs can be better, more honest, more accountable, more transparent and easier to manage
Implementation of financial management	Do what has been agreed upon between the Foundation and the Institutions and principals covered in the RKAM.
Financial management supervision	<ol style="list-style-type: none"> 1. The Foundation carries out supervision from the financial statements that have been recorded. 2. The committee also oversees finances to control the transparency of the Institution. 3. Finances from school operational funds (BOS) are reported to the Ministry of Religion. 4. Parents are given the authority to see transparency.

DISCUSSION

Education Quality Improvement Planning with Financing Management

The power of change is a continuous phenomenon in realising change. Finally, it stimulates efforts to select strategies that can be applied to unforeseen or unforeseen situations (Bahri, 2022; Bahri & Arafah, 2020; Jami & Muharam, 2022). The success of a strategy largely depends on the leadership's ability to build commitment, link strategy with a solid vision, and manage resources that support strategy implementation (Armstrong, 2022; Egel & Fry, 2017). Furthermore, aspects and indicators of the management of educational institutions can be carried out and directed to high quality. Achieving that quality must integrate all the wishes and participation of stakeholders (all interested) in achieving the final result (Malczyk & Lawson, 2017; Yazicioglu, 2020).

Financing is one of the most important factors, although not the only determinant of educational success. Other factors determine the success of education, such as the quality of the institution's talent, the quality of education and learning activities, and its strategic location. MTs al-Hikmah Plandaan Jombang has done this. MTs al-Hikmah has achieved many academic and non-academic achievements. This award was achieved because MTs al-Hikmah can make good plans to improve the quality of education every year. This is an expression of a project which is an

activity that aims to achieve the goals expected by stakeholders in the future at the beginning of the action.

Based on the data presented in the results, it was found that each madrasah leader had a madrasa situation and strategies adapted to the trouble to improve the quality of training at MTs al-Hikmah Plandaan Jombang. Always involve everyone involved in achieving the success and progress of the Madrasah. The principal can analyse the existence and condition of the madrasa and take appropriate steps to make changes outlined in the madrasa's vision and mission.

Careful planning is needed to achieve program objectives, likewise in the world of education. There are several factors: outputs, inputs, processes, and financing to improve education quality (Kaplan, 2019). Good information can also produce sound output if the learning process is good. Good input with a flawed process can still make sound output, but wrong input with a good strategy can produce sound output (Isnaniah & Mustofa, 2020; Nurjannah, Kuswarno, Mudrikah, & Kosasih, 2021). The financing factor will determine the success of education. Funds for education are like blood in the body. Without blood, the body cannot live, and educational institutions cannot continue all educational activities without funds. Education funds include teacher salaries, staff salaries, extracurricular activities, procurement of books, building maintenance, adequate infrastructure (including office supplies, laboratory equipment and supplies) and services (Aslaksen & Lorås, 2019; Boyle, Petriwskyj, Grieshaber, & Jones, 2021).

Outstanding performance is not always associated with high costs. Several educational institutions have been successful nationally, and although the prices are not expected to be high, they are well managed financially. Madrasa principals who are creative and have good money management strategies can bring their institutions great success (Gaol & Siberian, 2018; Trisna & Guridno, 2021). The head of the madrasa must dare to take steps for the progress of the madrasa and the principle that funds are not an obstacle to achievement (Purwoko, 2018; Tajudin & Aprilianto, 2020). Like al-Hikmah Plandaan Jombang, academic and non-academic achievements nationally can be achieved at a cost that is not too expensive.

Based on the theory according to (Mulyasa, 2002), the central meaning of planning is to provide clarity of direction for each activity so that each activity can be cultivated and carried out as efficiently and effectively as possible. So, the planning carried out by MTs Al-Hikmah Plandaan Jombang is very appropriate because MTs al-Hikmah always involves all parties involved in planning to improve education quality by taking different approaches to achieve the school's vision and mission. This hope will be realised if all components of the madrasa can successfully implement the plans that have been set. This implementation indicates that the program is executed in several stages. Namely, problem analysis, status analysis by achieving goals and planning, SWOT analysis, and continuing development activities.

Implementation of Education Quality Improvement

Effective school management and quality education require a serious commitment to long-term quality improvement (human investment) and specialised equipment and techniques (Mulyasa, 2003). A high commitment to quality must support this commitment through continuous process improvement from all parties involved (Dian, Faizal, & Hasanah, 2022; Huda & Rokhman, 2021).

The study results show that improving quality is not always related to an increase in the education budget and the availability of teachers in number and qualifications (Ma'arif, Zuana, & Sirojuddin, 2022). Quality improvement occurs in the embodiment of a quality culture that shows a change in the way of thinking and a work culture that prioritises quality (Annisa, Akrim, &

Manurung, 2020). Based on the results of interviews with researchers, the implementation of improving the quality of education cannot be separated from funding. This implementation does not mean that improving the quality of education needs to be associated with high costs. The realisation of the Madrasah vision and mission does not necessarily depend on funding, but all Madrasah residents' commitment determines the program's success. There is cooperation and cohesiveness between all elements of the Madrasa in carrying out their duties according to their abilities.

Suppose all madrasa residents have a high commitment and responsibility toward the madrasa. In that case, they will achieve the goals of the madrasa without being asked to work and without considering how much they earn (Ihsan, Ahmad, Hasanah, & Suhartini, 2021). The success of Madrasas all has the same goal. The Head of the Madrasah is a role model because the Head of the Madrasa is the driving force for all Madrasah lines (Szeto, 2020; Yazicioglu, 2020). The principal must protect, care for, protect and care for all Madrasah residents. For a madrasa to remain prosperous, the principal must be close to teachers, all staff, students and parents (Hariri, Monypenny, & Prideaux, 2016; Muttaqin, Wittek, Heyse, & van Duijn, 2020).

In the observations, the researcher found that the head of the madrasah at MTs al-Hikmah Plandaan Jombang had the strategy and courage to take steps towards change. The head of the madrasa can synergise all components to advance the madrasa. Furthermore, the result clearly shows progress and achievements in madrasas, both academic and non-academic. MTs al-Hikmah Plandaan Jombang can achieve various achievements at the national level. This action is a very proud achievement. Even in non-sustainable conditions, MTs al-Hikmah Plandaan Jombang shows outstanding performance in the form of high commitment, discipline, cohesiveness, cleanliness, environmental protection, attribution, responsibility and perseverance. This achievement in non-critical conditions plays a prominent role in the progress and success of the madrasa.

For MTs al-Hikmah Plandaan Jombang, achieving Madrasah goals always begins with a plan and follows the process. When implementing the program, the objectives are achieved in stages. This program means that not all procedures are completed within one semester or year, but it can take up to 2-3 years. The results will be displayed at the desired time if the goal is in the cognitive area. For example, we can see semester grades every three months, rates at the end of semesters every six months, and test results at the end of the year, but not for extracurricular activities. For example, achieving national achievements in the course of not able to accomplish these achievements in a short time, but it takes time to attain national champions and patience. Excellent management can achieve domestic success.

In making RKAM, madrasas need to pay attention to the priority scale that is adjusted to the circumstances of the surrounding community. Parents, committees, teachers and staff are all involved in developing the vision and mission of the madrasa so that the madrasa can fulfil all the aspirations and desires/demands of the community. Madrasas need to receive suggestions for improvement and program implementation for better madrasas.

Madrasas need a safe, orderly and comfortable environment for a comfortable teaching and learning process (fun learning). Therefore, effective schools always create a safe, relaxing and orderly school climate through the efforts of factors that can encourage this climate (Warti'ah, 2020). As with MTs al-Hikmah Plandaan Jombang, the head of the madrasa changed the school environment, which was initially flooded and did not provide a sense of comfort for the madrasa

residents to become shady, cool, clean and healthy to provide comfort and tranquillity for all madrasa residents. All madrasa residents feel at home and feel at home in the madrasa.

Quality culture has the following elements: 1) Quality information is used for improvement. 2) Authority must be limited to accountability. 3) Rewards must follow results. 4) Collaboration and synergy, not competition. 5) It must be the basis of a sense of unity. 6) School members feel safe sharing work. 7) An atmosphere of justice must be instilled. 8) Rewards must be commensurate with the value of the work. 9) Madrasa residents feel they have a madrasa (Coelho, Mojtahedi, Kabirifar, & Yazdani, 2022; Prayogi, Anwar, Ad, & Yetri, 2022).

From the research, researchers know that all residents of MTs al-Hikmah Plandaan Jombang have an outstanding commitment and responsibility for the success and progress of the madrasa. They work best, and all the lines move so quickly that there seems to be a tremendous amount of cohesion without any separation. The principal of the madrasa plays a significant role and significantly contributes to creating a controlled madrasa environment.

Changes to improve the quality of education are carried out gradually, indirectly and immediately. Because a process is needed to strengthen the institution's quality, a cost control strategy is also required in financing. In the early stages of program implementation, madrasas will use existing funds designed by the RKAM. For the following year, the budget will be increased if it is necessary to continue the program, which is implemented in stages with various arrangements and savings here and there by not forgetting the priority scale.

Supervision of Education Quality Improvement with Financing Management

Madrasas need the flexibility to manage all resources according to local needs. In addition to administrative funding, cash management should aim to 1) empower madrasas in deciding and allocating funds following the priorities set in the quality improvement process, 2) from the procurement process, separating academic costs, 3) reduce the centre of bureaucratic needs (Bastas & Altinay, 2019). Madrasas must be accountable to both the community and the government.

This accountability is intended to ensure that public funds are used under established guidelines to improve the quality of education and provide information on what has been done where possible. For this reason, every madrasa must comprehensively study the implementation of madrasa priority programs in the quality improvement process ((Ellis & Hogard, 2018; Sa'dullah & Hidayatullah, 2020). Madrasas need to create a pleasant learning environment that includes all senses and layers of the brain. Students are intellectual by mastering knowledge, skills, wise and wise attitudes, personalities, and emotional maturity (Torres, 2022). Create challenges to grow and develop. Only managed madrasas can respond appropriately and quickly to the community's desire for quality education.

Monitoring the quality of education is carried out effectively and continuously and can maintain the success of education. Parents and the community have significantly contributed to improving the quality of teaching and are directly related to their role as monitors of educational outcomes (Karim, Kartiko, Daulay, & Kumalasari, 2021; Sirojuddin, 2020).

Equally important is the monitoring and evaluation of the planned program following the funding, whether the vision, mission and goals achieved following national policies and quality targets have been achieved, and which reports have been produced by the community and the government. The evaluation results (process and results) can be used as input for planning and preparing future madrasa programs (next year). Continuously as a continuous process.

So based on the information above, supervision activities at MTs Al Hikmah are appropriate because monitoring and evaluation cannot be separated. The assessment carried out by internal

and external parties is a modification of the institution's progress. At MTs al-Hikmah, there is always an assessment of the activities carried out and prepared. Curriculum review is carried out every new class to improve curriculum capabilities and change the madrasa's vision and mission to meet consumer demands and technological developments.

CONCLUSION

Planning for improving the quality of education with financing management at MTs al-Hikmah Plandaan Jombang is carried out to determine the steps to be taken in advancing madrasas. The planning carried out always involves all parties involved in planning to improve the quality of education by taking a different approach to achieve the school's vision and mission. The implementation of improving the quality of education is expressed in concrete actions to achieve the success and progress of education in Madrasahs. The steps taken are to work with all madrasah residents to improve madrasa performance by managing funds honestly, responsibly and transparently. This action is under the theory of proper implementation. Supervision of improving the quality of education at MTs al-Hikmah Plandaan Jombang is a supervisory activity carried out by internal parties, namely teachers and all madrasah residents, madrasa committees, the Ministry of Religion and by outside parties, namely parents, community, NGOs, other equal schools and schools in higher level.

This article has limited research time, considered less long because it is only two months. This study uses qualitative research, which will be biased because the key instrument is the researcher himself. The limitations of the research are also only for private madrasah institutions. The recommendation for further research is to examine aspects of Islamic boarding schools' financial management or foundations that differ from research on madrasah financing.

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