

Comprehensive Evaluation of the EDM E-RKAM Program in Madrasah Aliyah Using the CIPP Model

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ABSTRACT

This study evaluates the implementation of the self-evaluation program for the *Madrasah* Budget Work Plan (RKAM) based on the electronic *Madrasah* (e-RKAM) system using the Context, Input, Process, Product (CIPP) evaluation model. Identified challenges include limited human resource competence, suboptimal budget allocation, technical barriers, and variations in the quality of implementation across *madrasahs*. The study employed qualitative methods—interviews, observations, and documentation—along with percentage techniques to assess each component. The context evaluation revealed that while the program aligns with regulatory requirements and the needs of *madrasahs*, stakeholder involvement remains uneven, with an average score of 85%. The input evaluation showed delays in work plan development, limited human resources, and poor scheduling, scoring an average of 79%. The process evaluation indicated that the program's implementation is moderately effective but faces obstacles such as limited technological access, resistance to change, and insufficient training, with an average score of 82.75%. The product evaluation demonstrated improvements in data-driven planning and structured budgeting; however, the achievement of performance indicators is still lacking, with an average score of 84.50%. Additionally, the program has not involved the *Madrasah* Quality Assurance Team. Overall, the program has had a positive impact on *madrasah* management, though several technical and managerial issues must be addressed to enhance its effectiveness. Recommendations include strengthening technical training, upgrading technological infrastructure, and increasing stakeholder engagement through ongoing monitoring and support.

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1. INTRODUCTION

The *Madrasah Reform: Realizing Education's Promise—Madrasah Education Quality Reform* (REP-MEQR) is a strategic initiative launched by the Indonesian Ministry of Religious Affairs in partnership with the World Bank. Implemented from 2020 to 2024, the program is designed to enhance the overall quality of madrasah education through a multifaceted approach that targets

budget management, instructional quality, teacher competency development, and educational governance. The reform encompasses four major components: the national implementation of the electronic Madrasah Work Plan and Budget system (e-RKAM) and financial assistance to madrasahs; the national rollout of student learning outcomes assessments for Grade 4 in Madrasah Ibtidaiyah; the development of sustainable professional learning policies for teachers and education personnel; and the strengthening of systems that support ongoing quality improvement (Kementerian Agama RI, 2020; Rahman et al., 2024).

Central to this reform is the nationwide implementation of the self-evaluation and electronic-based budgeting system (EDM e-RKAM), which serves as a tool for planning, budgeting, and reporting in madrasahs (Kementerian Agama RI, 2020). However, inefficiencies in educational spending persist, largely due to inadequate data on the use of school operational assistance (BOS) funds, weak monitoring mechanisms, and limited insight into how these resources contribute to meeting National Education Standards (SNP) (Anwar & Luneto, 2018; Wulandari, 2022). Compounding these issues are significant disparities in technological capacity and infrastructure across madrasahs, particularly among staff with limited digital literacy (Fathurrahman, 2024). Unlike the Ministry of Education and Culture, the Ministry of Religious Affairs has not yet established a systematic mechanism to assess SNP achievement. While planning and budgeting in state madrasahs are trackable across administrative levels, private madrasahs remain largely outside this framework. Furthermore, approximately 30% of madrasahs are either rated "C" or remain unaccredited, underscoring the urgent need for targeted strategies to accelerate their progress toward SNP attainment (Kementerian Agama RI, 2020b).

One of the main focuses of Madrasah Reform in an effort to improve the quality of education is professional governance, especially in the field of finance, which is the management of Madrasah BOS funds. Good financial management is very important for the madrasah to ensure that any plans and goals that have been agreed upon by all madrasah residents can be carried out effectively and efficiently. Madrasah, as an educational institution will be able to carry out the learning process optimally if it has a stable financial condition. Therefore, effective and efficient financial management is needed so that every activity in the madrasah can run well and without obstacles (Santoso, 2012; Indarti, 2020; Hidayatulloh et al., 2022). In this context, Madrasah self-evaluation (EDM) and e-RKAM (electronic Work Plan and Madrasah Budget) become strategic instruments to strengthen madrasah financial management which is often referred to as Component 1.

EDM e-RKAM programs provide opportunities to manage BOS funds and other sources of funds in a more transparent and accountable manner (Istiqomah et al, 2024; Ningsih et al., 2024). This system allows data access in stages, ranging from the madrasah level, the Office of the Ministry of Religious Affairs District/City, the Provincial Office of the Ministry of Religious Affairs, to the Ministry of Religious Affairs of the Republic of Indonesia. Implementation of this application is expected to simplify the process of bureaucratic reporting (Kusyaeni, 2022). This digital transformation is a concrete step in creating a more effective, efficient, transparent, and free from corruption budget management (Sa'idu, 2021; Muhtasar et al., 2023; Handika, 2023; Febrian & Bakri, 2022).

The EDM e-RKAM system is expected to increase the effectiveness and efficiency of spending through a performance-based planning and budgeting system in private madrasahs receiving BOS and other funding assistance under the Ministry of religion in order to plan, budget, and monitor the use of funds more effectively, efficiently, transparently and accountably. Idealism to present a strategic policy in improving the quality of governance of private madrasahs in Indonesia through EDM e-RKAM is a necessity and necessity (Kementerian Agama RI, 2020a). Educational programs should be routinely evaluated to ensure their effectiveness and relevance to learners' needs and educational goals (Sanjaya et al., 2024; Iqbal et al., 2024). This evaluation is important so that it can be the basis for making decisions, whether the program will be continued, stopped, or requires adjustments and improvements in certain aspects (Romdoniyah, Dedih, 2022; Citariani et al., 2023).

One of the program evaluation models is the CIPP model. The CIPP (Context, Input, Process, Product) model is one of the program evaluation approaches developed by Daniel L. Stufflebeam. This Model is used to evaluate a program comprehensively from various aspects (Stufflebeam & Zhang, 2002; Ananda & Rafida, 2017; Dicky Artanto et al., 2023). With proper evaluation, educational programs can continue to develop and provide maximum benefits for all parties involved.

Most of the articles or writings that exist today tend to discuss the application of EDM e-RKAM in one madrasah or one particular region. There are not many writings that comprehensively evaluate the impact of EDM e-RKAM implementation. Furthermore, the purpose of this writing is to provide a comprehensive overview of the success and challenges of implementing EDM e-RKAM in Madrasah Aliyah. With the results of the evaluation program madrasah reform EDM e-RKAM can affect similar programs such as the AKMI program which is also a program of madrasah reform. Because a good budget will affect the quality of schools, especially learning. This study has characteristics that distinguish it from previous studies. The main difference lies in the scope and purpose of the study. If most other studies have focused on only one madrasah as an object of study, this study was designed to evaluate the implementation of this program at the district level.

2. METHODS

This study employed an evaluation research design using a qualitative approach guided by the Context, Input, Process, Product (CIPP) model developed by Stufflebeam (2002). The CIPP model was applied to assess the implementation of the Madrasah Reform program, specifically the EDM e-RKAM initiative, in Deli Serdang Regency. The research focused on five private Madrasah Aliyah (MAS) institutions that received BKBA (affirmation and performance-based assistance) support during the 2020–2024 implementation period.

Participants included key stakeholders involved in the program at various administrative levels, consisting of one member of the provincial core team, nine district core team members, and fifteen core team members from participating madrasahs. These individuals were directly responsible for the self-evaluation process and the implementation of the electronic-based Madrasah Work Plan and Budget (e-RKAM).

Data were collected over a 60-day period through in-depth interviews, field observations, and document analysis (Bungin, 2005). Triangulation techniques were employed to ensure data validity, combining findings from multiple sources and methods to produce a comprehensive and credible evaluation. Observations focused on the physical and operational conditions of the participating madrasahs, while document analysis examined self-evaluation reports and e-RKAM documents.

The evaluation was structured around the four components of the CIPP model: context (program needs, relevance, and supporting policies), input (human resources, infrastructure, technology, and funding), process (technical execution within madrasahs), and product (the impact on governance efficiency and educational quality). Research findings were analyzed in an integrated manner to provide a holistic view of the program's implementation and effectiveness.

3. FINDINGS AND DISCUSSION

3.1 Context Evaluation

Context evaluation is the first stage in the program evaluation designed to understand the background, needs, and relevance of the program to the goals to be achieved (Stufflebeam & Zhang, 2002; Lina et al., 2019). Context evaluation aims to provide a foundation for program planning by ensuring that the program is designed according to existing problems, needs, and opportunities (Bagaskara, Utami, & Haila, 2023).

This study was conducted to evaluate the context of the implementation of Madrasah Reform EDM e-RKAM. The results of the study were obtained through interviews with TIP, TIK and TIM, as well as direct observation and analysis of related documents.

Table 1. Qualitative context evaluation results

Aspects	Results
Background and purpose of the Program	Socialization about the background and goals of EDM and e-RKAM needs to be done more intensively so that all parties understand the importance of this program.
Needs	A more in-depth needs analysis needs to be done to support planning relevant to the situation of the madrasah.
Regulation	Applicable technical guidelines are needed so that regulations can be implemented effectively.
Stakeholder Engagement	Strategies to increase stakeholder engagement need to be developed, for example, through discussion forums or regular socialization.

Table 2. Quantitative context evaluation results

Aspects	Results	Category
Background and purpose of the Program	86	Very Good
Needs	85	Very Good
Regulation	84	Very Good
Stakeholder Engagement	85	Very Good
Overall Average	85	Very Good

The average value of the context aspect is 85%, with a very good category. Thus it can be concluded that the context aspect of the implementation of the EDM Program is appropriate and has a positive role for the Aliyah Madrasah in Deli Serdang regency.

The challenge based on research findings is regulation. Not all madrasahs understand the EDM and e-RKAM policies based on the latest Minister of Religious Affairs decision, so there is a gap between national policies and implementation at the local level which is reinforced by the above findings, the results of which are 84 %.

The results showed that although EDM e-RKAM has the potential to improve the quality of madrasah, its implementation still faces various challenges. The background and objectives of the program have not been thoroughly understood, needs have not been properly identified, regulations have not been implemented optimally, and stakeholder involvement is still low. Improvement efforts through training, technical guidance, and collaboration strategies with stakeholders are needed. Furthermore, the evaluation of the E-RKAM EDM context is fully in line with CIPP Stufflebeam theory, which emphasizes the importance of background, purpose, and regulation as key elements.

3.2 Input Evaluation

To evaluate the input component of the EDM e-RKAM implementation, several key elements were assessed, including the availability and readiness of human resources, the quality of work plans, budget allocation, and the structure of the implementation schedule. These elements are crucial for ensuring that the program runs efficiently and achieves its intended outcomes. The following table summarizes the findings related to these input aspects, highlighting areas that require improvement to enhance the effectiveness and sustainability of the program.

Table 3. Qualitative input evaluation results

Aspects	Results
Resources	Human resources for the implementation of EDM e-RKAM need to be increased, and more intensive training must be conducted in order to support this program effectively.
Work Plan	The work plan needs to be prepared in more detail and directed so that the implementation of EDM e-RKAM can be more measured and monitored.
Budget	Budget allocation needs to be optimized to support the implementation of EDM e-RKAM, especially for teacher competency development and Technology Management.
Implementation Schedule	It needs to be structured in a more structured way, taking into account the time for evaluation and continuous improvement.

Table 4. Quantitative input evaluation results

Aspects	Results	Category
Resources	79	Good
Work Plan	80	Good
Budget	78	Good
Implementation Schedule	79	Good
Overall Average	79	Good

The average value of the input aspect is 79% with good category. Thus it can be concluded that the input aspects of the implementation of the EDM e-RKAM program are appropriate but need improvement because they are still in a good category and have a positive role in the Madrasah Aliyah in Deli Serdang regency. The average score of 79% for resources aligns with interview findings, where stakeholders highlighted a lack of training and expertise in e-RKAM use.

The results showed that in the input aspect, there are several major challenges in the implementation of Madrasah Reform EDM e-RKAM. Limited human resources, less detailed work plans, budget allocations that are not optimal, and poorly structured implementation schedules are the main obstacles. Therefore, improvements are needed in the preparation of a more detailed work plan, increased budget allocations for training and technology, as well as the preparation of a clearer implementation schedule so that the implementation of this program can run more effectively and in accordance with the expected goals.

3.3 Process Evaluation

Process evaluation focuses on the execution or implementation of a program, with the aim of ensuring that the activities carried out are in accordance with the plan and are carried out as they should be (Stufflebeam & Zhang, 2002)

Table 5. Qualitative input evaluation results

Aspects	Results
Program Implementation	The implementation of the program needs to be more structured and in accordance with the established schedule in order to achieve maximum Results.
Effectiveness of Implementation	Despite the positive impact, the implementation of EDM e-RKAM needs to be improved to ensure higher effectiveness in its implementation.
Obstacles or Constraints	The main obstacles related to human resources and training that need to be overcome by improving the capacity of educators and technical personnel in the use of e-RKAM.
Adjustment or change	Adjustments in training methods and schedules need to be made so that the implementation of the program is more effective and can overcome existing obstacles

Table 6. Quantitative process evaluation results

Aspects	Results	Category
Program Implementation	80	Very Good
Effectiveness of Implementation	84	Very Good
Obstacles or Constraints	85	Very Good
Adjustment or change	82	Very Good
Overall Average	82.75	Very Good

The average value of the process aspect is 82.75% with very good category. Thus it can be concluded that the process aspects of the implementation of the EDM e-RKAM program are appropriate but need improvement because they are still in a good category and have a positive role in Madrasah Aliyah in Deli Serdang regency.

Based on the results of the study, the implementation of Madrasah Reform EDM e-RKAM program in madrasah shows that despite progress, there are still various obstacles that hinder the effectiveness of the program. Delays in the implementation of activities, technical barriers related to the use of e-RKAM, and limited trained human resources are the main challenges. Therefore, it is important to make adjustments in the training schedule, improve technology-based training, and ensure that the program runs structured and in accordance with the established plan.

3.4 Product Evaluation

Product evaluation focuses on the results or impact achieved after the program or activity is implemented (Stufflebeam & Zhang, 2002). The main purpose of product evaluation is to assess the extent to which the goals set at the beginning of the program were achieved, and how effective the results or products resulted from the implementation of the program (Mufid, 2020). The results were obtained through interviews with relevant parties, direct observation, and analysis of existing documents.

Table 7. Quantitative process evaluation results

Aspects	Results
Program Implementation Products	Program implementation products show progress, but need improvement in EDM optimization and use of e-RKAM.
Impact on Madrasah performance	The positive impact of e-RKAM is seen in budget management, but EDM needs to be further developed to have an impact on the quality of learning and curriculum.
Level of Stakeholder Satisfaction	Stakeholder satisfaction with the program is higher in the budget management aspect, while EDM needs to be improved to meet their expectations in evaluation and learning quality..
Relevance to Program objectives	Program implementation products fit most goals, but learning and curriculum management needs to be a focus in EDM development.

Table 8. Quantitative process evaluation results

Aspects	Results	Category
Program Implementation Products	84	Very Good
Impact on Madrasah performance	84	Very Good
Level of Stakeholder Satisfaction	85	Very Good
Relevance to Program objectives	85	Very Good
Overall Average	84.50	Very Good

The average value of the product aspect is 84.50% with a very good category. Thus it can be concluded that the product aspect of the implementation of the EDM e-RKAM program is

appropriate but needs improvement because it is still in a good category and has a positive role in the Madrasah Aliyah in Deli Serdang regency.

The results showed that the Madrasah Reform EDM e-RKAM program has produced positive products, especially in terms of budget management and transparency. However, there is room for improvement, especially in the aspects of EDM that have not been optimal in supporting curriculum development and self-evaluation quality. Budget management through e-RKAM has a significant impact, while EDM needs strengthening in order to make a greater contribution to the quality of education and learning in madrasahs.

Discussion

Context evaluation in the madrasah reform EDM e-RKAM program aims to understand and assess the background, needs, regulations, and stakeholder involvement in the implementation of this program. EDM E-RKAM Program is an initiative designed to improve accountability, transparency, and effectiveness of educational governance in madrasah. Background the implementation of this program is based on the need to address challenges in the management of madrasah funds that are often not optimal (Suratman & Sugiyono, 2022; Febrian & Bakri, 2022). In many cases, the lack of systematization in budget planning becomes an obstacle to achieving the goal of quality education. The main purpose of this program is to provide strategic guidance for madrasah in drawing up work plans and budgets that are in accordance with real needs. With the implementation of EDM and e-RKAM, it is expected that madrasah can identify strengths, weaknesses, opportunities, and challenges in a more structured manner so as to produce data-based planning.

Theoretically, this approach corresponds to the Change Management Theory proposed by Kotter, which emphasizes the importance of strategic measures in driving change (Xiao & Foster, 2024; Rajan & Ganesan, 2017). It is also related to The Theory of Organizational Effectiveness, which states that organizational success is determined by the achievement of specific objectives through effective management of resources (Hall, 1980; Xu et al., 2022). The evaluation results showed that the main needs in the implementation of this program include increasing the capacity of human resources, strengthening technological infrastructure, and technical assistance in the implementation of EDM and e-RKAM. This requirement reflects the gap between the existing condition of the madrasah and the expected standard. One of the main challenges is the lack of understanding of teachers and principals regarding the mechanism and technical use of e-RKAM, which has an impact on the reporting process and budget allocation. According to the Needs Assessment Framework developed by Kaufman, the identification of needs should be done by mapping the gap between the current situation and the desired ideal conditions (Ibrahim & Nashir, 2022; Sari et al., 2020; Kaewpet, 2009). Research by the Ministry of Religious Affairs also shows that madrasahs that have received intensive training are better able to optimize the function of EDM and e-RKAM compared to madrasahs that do not receive similar training (Kementerian Agama RI, 2020b).

EDM and e-RKAM programs are based on various regulations, including KMA number 347 of 2022 (KMA No 347 2022, 2022) which was later updated to KMA number 450 in 2024 (KMA No. 450 Tahun 2024, 2024). This regulation emphasizes the need for transparency and accountability-based education governance, as well as encouraging the implementation of digital-based madrasah management (MBM). This regulation provides a legal umbrella for the implementation of data-based planning and a more transparent system. The Compliance theory proposed by Tyler is relevant in this context, where the success of policy implementation is strongly influenced by the perception of procedural fairness and regulatory benefits for the parties involved (Étienne, 2010; Wijayanti et al., 2022). Furthermore, several studies also emphasize the importance of regulations accompanied by clear technical guidelines to support effective implementation at the educational unit level (Murtonen et al., 2024; Trinova et al., 2021).

Stakeholder involvement, including principals, teachers, madrasah committees, and communities, is a key element in the implementation of this program. The evaluation results indicate that stakeholder participation still needs to be improved, especially in the decision-making process and Program Evaluation. Lack of effective coordination and communication often becomes an obstacle to the active involvement of all parties concerned. In the perspective of Stakeholder Theory developed by Freeman, the success of a program depends largely on the ability of the organization to identify, understand, and meet the needs and expectations of various stakeholders (Mahajan et al., 2023; Harrison et al., 2015). Furthermore, several studies have shown that madrasahs that actively involve stakeholders are more successful in achieving program goals, especially in terms of accountability and efficiency (Siregar et al., 2024; Nursyamsi, 2023; Hasbiyallah et al., 2023).

Evaluation shows that the quality and quantity of Human Resources (HR) in madrasah still needs to be improved, especially in the aspect of managerial and technical competence. According to Robbins, the quality of human resources is a determining factor in the success of an organization, including educational institutions (Clawson & New, 2014; Saifer & Zaroni, 2024; Yuda & Suyono, 2024). In line with that, from several studies stated that training and development of planned human resources can improve organizational performance significantly (Yusuf & Hendra, 2023; Maulana, 2022; Hidayah et al., 2024; Vega Wafaretta et al., 2023). Therefore, the need-based training program (need-based training) needs to be designed to support human resources capacity building in madrasah.

The preparation of the work plan is still found to be less synchronous between the vision of the madrasah and the planned program. This can hinder the achievement of the strategic objectives of the madrasah. Based on the theory of strategic planning, an effective work plan must be based on a SWOT analysis (Strengths, Weaknesses, Opportunities, Threats) and involve all stakeholders to ensure its relevance and cohesiveness (Wolf & Floyd, 2017; Maria & Hadiyanto, 2021). There are several studies mentioned that also emphasize the importance of collaborative involvement in the process of preparing work plans to improve accountability and implementation efficiency (Setiyaningwati, 2017).

The discrepancy between the budget allocation and the priority needs of the program is a major challenge in the implementation of e-RKAM. According to the theory of performance-based budgeting, every budget allocation should be based on clear and measurable performance indicators (Suwanda et al., 2021; Arianti, 2022; Mutiarin et al., 2020). Rahman's research shows that the implementation of technology-based e-RKAM requires strengthening the monitoring and evaluation system to prevent budget waste and increase transparency (T. Rahman, Ifadhah, Fakhroh, & Nurhadi, 2024).

The evaluation also found that many programs did not run according to planned schedules, mainly due to a lack of effective time management. Covey's time management theory states that prioritization and discipline are key to ensuring a consistent implementation schedule (Jinalee & Kumar Singh, 2018; Jackson, 2009; Kirillov et al., 2015). Furthermore, several studies revealed that the development of electronic schedule-based applications can help ensure the realization of the program according to plan (Framinan et al., 2014; Chiandra & Laksana, 2024; Kofjač et al., 2010).

The implementation of the program shows a significant effort from the madrasah in implementing EDM and e-RKAM according to the technical guidelines set. However, the evaluation revealed that the implementation in some madrasahs has not been fully consistent with the original plan. Based on the theory of policy implementation, the successful implementation of the program is strongly influenced by policy clarity, resources, and coordination among stakeholders (Kurhayadi, 2023; Howlett, 2019). Furthermore, several studies affirm the importance of intensive socialization and technical assistance to ensure that all parties understand and implement the program consistently (Ratkovic-Njegovan & Kostic, 2014; Purnomo et al., 2022).

The effectiveness of the e-RKAM program implementation is generally considered satisfactory, particularly in the aspect of preparing budget plans based on prioritized needs. However, some

madrasahs face challenges in utilizing the program's technological features, which hinders optimal implementation. According to organizational effectiveness theory by Daft, a program's effectiveness is determined by the extent to which organizational goals can be achieved through the efficient use of available resources (Denison & Mishra, 1995; Xu et al., 2022). Furthermore, several studies have emphasized that ongoing training and the provision of digital-based technical support are essential in enhancing the effectiveness of technology-driven programs such as e-RKAM (Wijaya, 2023; Aisy et al., 2024).

The main obstacles in the implementation of the program include the lack of technical competence of human resources, limited means of supporting technology, as well as resistance to change from some parties. Kotter's theory of organizational change states that successful change requires a sense of urgency, a clear vision, and strong management support (Onia, 2022; Rajan & Ganesan, 2017; Carreno, 2024). Furthermore, several studies also emphasize the importance of inclusive change communication strategies to overcome resistance and build collective commitment (Afridah & Lubis, 2024; Belabas, 2023).

Some Madrasahs have made adjustments, such as updating the implementation schedule and improving internal coordination to overcome obstacles that arise. This is in line with the theory of organizational adaptation by Nelson and Winter, which states that organizations that are flexible in responding to environmental changes are better able to survive and thrive (Sarta, Durand, & Vergne, 2021). Furthermore, several studies show that continuous evaluation and feedback processes are very effective to encourage adjustments and improvements in the implementation of educational programs (Wahyudi et al, 2024; Atikah & Amelia, 2024; Mahyadi & Anshori, 2023)

The results of the implementation of the program show that most madrasahs have successfully completed key stages such as the preparation of data-based EDM and integration with e-RKAM for Budget Management. However, there were variations in the quality of implementation, especially in madrasahs with minimal assistance. According to the program implementation theory, the success of the program product depends on the consistency of implementation with the plan that has been prepared (Stufflebeam & Zhang, 2002). Several studies affirm that a high quality product can only be achieved if the program implementation process is carried out with the same standards in all educational units (Pratomo & Shofwan, 2022; Amouzou et al., 2022).

The effectiveness of the implementation of EDM and e-RKAM can be seen from the increasing suitability between the needs of madrasah and budget allocation, which is one of the main products of this program. However, the evaluation also showed that some performance indicators of madrasah have not been achieved, especially in the aspect of efficient use of the budget. Based on Chen's theory of program effectiveness, the effectiveness of program products is measured through the achievement of measurable goals and a significant impact on the organization (Coryn, 2005; Chen, 2012). Some studies suggest that improving skills in analyzing program needs and priorities can increase the effectiveness of e-RKAM implementation (Istiqomah et al, 2024; Handika, 2023; SA'IDU, 2021)

Obstacles faced in producing optimal program products include limited access to technology, imbalances in resource allocation, and lack of commitment on the part of some parties. Systems theory by Bertalanffy explains that the product of a system will be affected by the interaction of elements in it, such as human resources, technology, and management (Von Bertalanffy, 1967; Strauss, 2002; Mele et al, 2010). Several studies affirm the importance of risk mitigation strategies to overcome barriers that can reduce the quality of Educational program products (Aristawati & Hidayat, 2024; Suyitno, 2021).

Adjustments made by the madrasah, such as the revision of target indicators and the use of technology for data Management, showed a positive adaptation to the dynamics of program implementation. This is in accordance with Weick's theory of organizational adaptation, which states that the success of an organization in achieving a program result or product depends on its ability to adapt to changes in the environment (Weick, 1999; Cluley, 2020). Some studies have also shown that

the periodic evaluation process allows the madrasah to make adjustments that are relevant to the needs and actual conditions (Manurung et al., 2024; Ina Magdalena et al., 2023).

Although the Madrasah Reform EDM e-RKAM program officially ended in 2024, the implementation of EDM e-RKAM was continued by the madrasah because it proved to have a very significant impact, especially in terms of budgeting. This system not only helps the madrasah plan the budget in a more transparent and accountable manner but also positively influences various aspects of education in the madrasah. The implementation of Madrasah self-evaluation (EDM) and Madrasah budget Work Plan (e-RKAM) at Madrasah Aliyah Mutiara has been running smoothly, showing madrasah's commitment to improving the quality of Education. From the evaluation, madrasah obtained a score of 70 which is included in the sufficient category. These results reflect progress in the management and implementation of educational programs, although there is still room for improvement in several aspects. Based on the findings of EDM, a number of recommendations were given for budget preparation through e-RKAM, including priority on the provision of learning support infrastructure, teacher competency training, and strengthening student services. The use of the e-RKAM system allows the budget management process to run more transparently, efficiently, and accountably, while ensuring that the allocation of funds focuses on strategic needs that have been identified.

With better budgeting, madrasahs can meet basic needs such as the provision of adequate facilities and infrastructure, which directly improves the quality of learning. Complete and adequate learning facilities create a more conducive learning environment, so that students and teachers can run the teaching and learning process optimally. The success of EDM and e-RKAM programs requires synergy between all parties. The Central Ministry of Religious Affairs provides policy direction and support, regional offices of the Ministry of Religious Affairs ensure effective coordination, regional ministries of Religious Affairs accompany implementation on the ground, while program developers provide innovative technologies and solutions. With harmonious cooperation, this program is able to improve the accountability, effectiveness, and quality of madrasah education throughout Indonesia.

In addition, the planned budget management also allows the madrasah to allocate funds for Human Resource Development. For example, training programs to increase the capacity of teachers can be included in the annual budget plan of the madrasah. With the strengthening of the competence of teachers, the quality of education provided to students will also increase. Furthermore, there are also recommendations from the evaluation that has been done. Training. Develop a three-phase training program focusing on basic, intermediate, and advanced skills in eRKAM usage. Stakeholder Engagement. Establish regular forums for discussion and feedback to improve participation and alignment. Technology Infrastructure. Provide a roadmap for scaling up digital tools in under-resourced madrasahs.

With the sustainability of EDM e-RKAM, madrasahs have the opportunity to continuously improve the quality of education, not only through better budget management, but also through its positive impact on learning, Human Resource Development, and the provision of educational facilities. This shows that this program has an important strategic value in maintaining and strengthening the quality of education in madrasah.

4. CONCLUSION

The findings of this study indicate that the implementation of the EDM e-RKAM program in *Madrasah Aliyah* in Deli Serdang has generally been successful, particularly in fostering more structured planning and transparent budgeting. The context evaluation showed alignment with regulatory frameworks and the need for data-driven planning, although stakeholder engagement requires further strengthening. The input evaluation highlighted critical issues such as limited technical competence among human resources, misaligned work plans, suboptimal budget allocation, and delays in scheduling. The process evaluation revealed that while most *madrasahs* implemented

the program successfully, technological limitations and resistance to change hindered full effectiveness, prompting the need for plan revisions and increased coordination. Product evaluation confirmed improvements in planning and budgeting, yet the overall quality and consistency of implementation remain uneven due to infrastructure gaps and varying human resource capacities. A notable strength in the local context is the ability of *madrasahs* to adapt quickly, supported by essential tools such as laptops. However, this study is limited to five private *Madrasah Aliyah* in a single regency, which may not fully capture the broader implementation dynamics across different regions or *madrasah* types. Future research should consider expanding the scope to include diverse geographic areas and institutional contexts to gain a more comprehensive understanding of the program's impact. Further studies are also encouraged to explore the long-term outcomes of e-RKAM implementation and the role of continuous professional development and infrastructure support in sustaining education quality improvements.

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