

ANALYSIS OF DAYAH EDUCATION BUDGETS IN SUPPORT OF ACCREDITATION ASSESSMENT VALIDATION FOR DAYAH EDUCATION IN ACEH PROVINCE

Ghina Rizkia

Politeknik Negeri Lhokseumawe

Ghinarizkia18@gmail.com

Teuku Zulkarnain

Politeknik Negeri Lhokseumawe

Yeni Irawan

Politeknik Negeri Lhokseumawe

ABSTRACT

This study aims to analyze the development of the Dayah education budget in supporting the validation of accreditation assessments for Dayah education in Aceh Province during 2022–2025. This research employed a qualitative approach with a descriptive research design. Data were collected through documentation studies of the Budget Implementation Documents (DPA), Performance Reports (LKj) of the Aceh Dayah Education Office, decisions of the Aceh Dayah Accreditation Board (BADA), and other supporting documents. Data were analyzed through data reduction, data presentation, and conclusion drawing. The results show that the Dayah education budget fluctuated during 2022–2025. Despite the fluctuations, the budget continued to support institutional development, educational facilities, and accreditation programs. The number of accredited Dayahs also increased from 271 institutions in 2022 to 1,195 institutions in 2025. The study concludes that the Dayah education budget plays an important supporting role in improving institutional readiness for accreditation assessment validation. However, accreditation outcomes are also influenced by institutional governance, administrative completeness, human resource quality, and the commitment of each Dayah.

Keywords: Dayah Education Budget, Assessment Validation, Accreditation, Dayah Education.

1. Background

Education is a strategic sector in national development, playing a vital role in enhancing the quality of human resources. Quality education aims to produce a generation equipped with the competence, character, and ability to navigate the challenges posed by advancements in science and technology. Consequently, the delivery of education requires support across various dimensions—including policy, human resources, facilities and infrastructure,

and educational funding. The availability of an education budget is a key determinant of success, as it directly impacts operational needs, institutional quality improvement, educator competence, and the provision of adequate learning facilities. It serves as a crucial instrument for ensuring equitable access to education, improving educational quality, and strengthening the governance of educational institutions.

In Aceh Province, education is delivered not only through formal channels but also through Islamic educational institutions known as *dayah*. *Dayah* are long-established Islamic educational institutions that have become an integral part of Acehnese society. Beyond serving as centers for learning Islamic studies, they play a pivotal role in shaping the character, morals, and ethics of students, helping to preserve Islamic values and local wisdom.

This commitment is realized through various policies governing *dayah* education, including quality assurance systems. Quality assurance is a continuous process designed to ensure that educational delivery meets established standards. One method of quality assurance for *dayah* education in Aceh is the accreditation process conducted by authorized bodies. Accreditation serves not merely as an administrative assessment but also as a tool to evaluate the quality of educational delivery, institutional governance, educator competence, curriculum, facilities and infrastructure, funding, and other aspects that support the enhancement of *dayah* education quality. An adequate education budget enables the provision of better facilities and infrastructure, the development of educator competencies, organized administration, and improved educational service quality. Conversely, budget constraints can hinder the fulfillment of various components used as accreditation assessment indicators. Thus, the management and utilization of the education budget are crucial aspects in supporting the quality improvement of *dayah* education.

Observations in Aceh Province indicate that budget allocations for *dayah* education vary across regencies and cities. Differences in regional fiscal capacity, development priorities, and local government policies result in varying budget amounts allocated to *dayah* education. On the other hand, it is possible for regencies or cities with relatively limited budgets to achieve positive assessment validation results, provided they are supported by effective governance—reflecting the *dayah* administrators' commitment within a framework of continuous guidance and support. Therefore, analyzing the relationship between *dayah* education budgets and accreditation assessment validation is essential to provide an overview of the state of *dayah* education delivery in Aceh Province.

Data from the Aceh Dayah Education Agency shows a continuous increase in the number of dayahs in the province. The number rose from 348 in 2022 to 806 in 2023, reached 1,322 in 2024, and climbed to 1,827 in 2025. This growth reflects improved data collection and an increase in the number of officially registered dayah institutions. However, this expansion also drives a growing need for guidance, budget allocation, and the implementation of accreditation processes.

Furthermore, studies on the dayah accreditation framework in Aceh emphasize that the accreditation system serves as a crucial instrument for strengthening institutional governance, enhancing the quality of Islamic education, and supporting the quality assurance system for dayah education in the region. Within the accreditation process, assessment is the stage used to gather information regarding the extent to which educational quality standards are met, based on established indicators. This assessment is conducted through document review, observation, and verification of various aspects of dayah educational operations.

Research concerning dayah accreditation and management has proliferated in recent years. However, most studies have focused primarily on the implementation of the accreditation system, policy effectiveness, or post-accreditation improvements in educational quality. Research by Mukhlisuddin Ilyas et al. (2025) on the dayah accreditation framework in Aceh demonstrates that accreditation is a strategic tool for strengthening institutional governance, increasing accountability, and supporting the dayah education quality assurance system. Their study also reveals that the accreditation process faces various challenges, such as limited resources, administrative readiness, and the institutions' management capacity to meet established standards. Another study by Ilham Mirsal et al. examined the accreditation standards established by the Aceh Dayah Accreditation Board (BADA).

That study employed a qualitative approach focusing on a single educational institution, thereby providing insight into accreditation implementation at the micro level. Meanwhile, research by Zulfikar Ali Buto and Hafifuddin (2021) on dayah curriculum innovation in meeting National Education Standards indicates that many dayah in Aceh have yet to meet various educational standard indicators. These obstacles stem not only from curriculum-related issues but also from limitations in financial management, budget reporting, infrastructure, and institutional administration.

To date, these studies have not specifically analyzed how dayah education budgets at the regency/city level correlate with the validation

results of dayah education accreditation assessments. In other words, previous research has focused primarily on the accreditation implementation process, whereas analysis regarding the link between local government budgetary support and the outcomes of accreditation assessment validation remains relatively limited.

Consequently, the government must continue to strengthen the quality assurance system to ensure that all dayahs can meet established accreditation standards. Accreditation Status of Dayahs in Aceh Province has steadily increased from 271 in 2022 to 422 in 2023, 920 in 2024, and 1,195 in 2025. Conversely, there remain a number of non-accredited dayahs: 77 in 2022, 384 in 2023, 402 in 2024, and 632 in 2025. According to the 2025 decision by the Aceh Dayah Accreditation Board, 285 dayah participated in the validation of the adequacy assessment. Of these, 264 dayah successfully passed the validation, while 21 did not. These data indicate that the majority of dayah have met the preliminary requirements to participate in the accreditation process.

2. Research Method

This study employs a qualitative approach with a descriptive analysis method, aiming to conduct an in-depth analysis of *dayah* (Islamic boarding school) education budgets in supporting the validation of accreditation assessments in Aceh Province from 2022 to 2025. The data examined includes information regarding budget policies, budget utilization, and financial support for administrative readiness, facilities and infrastructure, and other requirements related to the implementation of *dayah* education accreditation in Aceh Province; this was achieved by collecting, reviewing, and analyzing secondary data, including *dayah* education budget documents and supporting data for the accreditation assessments.

3. Result and Finding

Dayah education represents a form of Islamic educational institution that holds a significant position in the development of education within Acehnese society. Historically, dayahs have served as centers of Islamic learning, playing a pivotal role in shaping religious understanding, character, and social values among the people of Aceh. Beyond functioning merely as venues for religious instruction, dayahs have evolved into educational institutions that conduct various structured educational activities, with funding utilized to meet operational needs and enhance the quality of education delivery.

Throughout the 2022–2025 period, the accreditation process for dayah education in Aceh Province has continued to evolve as part of the education quality assurance system. The dayah education budget serves as a crucial instrument in supporting the operation of these institutions in Aceh. Consequently, the budget functions not only as a source of funding but also as a manifestation of the government's commitment to improving the quality of dayah education. The budget figures for the 2022–2025 period (based on the Budget Implementation Document/DPA from the Aceh Dayah Education Agency) fluctuated from year to year. In 2022, the allocated budget was Rp527,245,663,216. Subsequently, in 2023, the budget decreased to Rp390,703,561,279 and dropped further in 2024 to Rp230,597,407,183. In 2025, the budget allocation rose again to Rp247,690,973,782.

Overall, the trends in the dayah education budget during the 2022–2025 period indicate that the budget amount does not always align with the number of dayahs receiving government support. Despite budget reductions in 2023 and 2024, the number of both traditional and modern dayahs receiving assistance continued to rise. This situation demonstrates the Aceh Government's efforts to optimize budget utilization in order to reach a greater number of dayah educational institutions.

The progress of accreditation assessment validation for dayah education in Aceh Province during the 2022–2025 period can be observed through the percentage of accredited dayah. This percentage reflects the success rate of dayah institutions in meeting accreditation standards while also illustrating the year-on-year evolution of the dayah education quality assurance system. Annual fluctuations in the percentage of accredited dayah reflect the development of the accreditation system, driven by policy refinements, expanded institutional data coverage, and increased institutional readiness to meet standards set by the Aceh Dayah Accreditation Board (BADA). These developments indicate that the quality assurance system for dayah education is undergoing continuous improvement as part of efforts to enhance the quality of dayah education delivery.

In 2022, the percentage of accredited dayah reached 77.87%. This achievement indicates that the majority of dayah targeted for accreditation met the required baseline standards. During this period, the government focused accreditation efforts on refining assessment instruments, improving institutional data collection, and strengthening the quality assurance system. These measures laid a crucial foundation for a more structured accreditation system, enabling assessments to be conducted more objectively and in

alignment with the unique characteristics of each dayah. In 2023, the percentage of accredited dayah dropped to 52.36%; however, institutional guidance, capacity building for dayah administrators, and the refinement of accreditation documents contributed to increased institutional readiness to meet accreditation assessment indicators.

This demonstrates that government-led guidance was beginning to yield results in improving the quality of dayah education governance. By 2025, the percentage of accredited dayah rose again to 85.22%, marking the highest achievement during the study period. This increase indicates that the quality assurance system for dayah education is operating with growing effectiveness. This high percentage is supported by the validation of the adequacy assessment, which indicates that the majority of dayah have met the initial accreditation requirements.

In terms of numbers, traditional dayah far outnumber modern dayah. This situation reflects the characteristics of Islamic education in Aceh Province, which has long been dominated by traditional dayah that have grown and flourished within the community. Consequently, efforts regarding the guidance and accreditation of dayah education in Aceh are primarily directed toward traditional dayah, given their numerical dominance over modern ones. The large number of traditional dayah also indicates that efforts to improve the quality of dayah education in Aceh are heavily influenced by the government's capacity to provide guidance to this group of institutions—encompassing support, mentoring, and the validation of accreditation assessments—to ensure all institutions have an equal opportunity to achieve accreditation status.

Overall, the progress of accreditation assessment validation for dayah education in Aceh Province between 2022 and 2025 shows a positive trend. Although the accreditation percentage dipped in 2023 due to an expansion in the scope of data collection on dayah institutions, the subsequent rise in 2024 and 2025 demonstrates that various government policies—including the strengthening of the accreditation system, institutional guidance, and the implementation of assessment validation—have contributed to enhancing the readiness of dayah institutions to meet educational quality standards.

The year 2022 marked the initial phase of strengthening the quality assurance system for dayah education in Aceh Province. During this period, the Aceh Government focused its policies on establishing the foundation of the accreditation system by refining assessment instruments, updating institutional databases, and structuring the accreditation implementation mechanism. This focus indicates that the government was not merely

pursuing an increase in the number of accredited dayah, but was prioritizing the creation of an assessment system that is objective, measurable, and aligned with the specific characteristics of each dayah type. One strategic step taken was the development of accreditation instruments based on dayah typologies—namely Dayah Salafiyah, Dayah Terpadu, and Dayah Tahfidz—recognizing that each type of dayah possesses distinct characteristics regarding the delivery of education. This policy serves as a crucial foundation for enhancing the quality of the accreditation process, ensuring that assessment results are more accurate and can serve as a reference for institutional guidance and development. Furthermore, the Government of Aceh issued the Aceh Governor's Decree Number 451.44/1274/2022 regarding the establishment of a new database for Dayah types in Aceh. This policy marks an initial step toward building a more integrated data system, enabling the government to obtain accurate information on the number, types, and conditions of Dayah institutions. The database also provides a basis for formulating guidance programs, identifying targets for accreditation, and allocating Dayah education budgets more effectively and precisely.

In 2022, the number of dayah successfully accredited reached 271 institutions. This figure remained relatively limited compared to subsequent years. This situation arose because the accreditation process was still in the initial implementation phase of the new system; consequently, the government prioritized refining the assessment mechanism over expanding the number of participating institutions. In other words, accreditation achievements in 2022 focused more on building system quality than on increasing the quantity of accredited institutions. The primary challenges faced that year included a suboptimal institutional data collection system and the ongoing process of adjusting accreditation instruments. Furthermore, some dayah lacked the complete administrative records and supporting documents required by the Aceh Dayah Accreditation Board (BADA). These conditions meant that not all dayah could immediately participate in the accreditation process. To address these obstacles, the government undertook various measures, such as updating the institutional database, developing accreditation instruments better suited to the specific characteristics of dayah, and providing guidance to dayah administrators regarding accreditation requirements. These efforts laid a crucial foundation for accreditation activities in subsequent years by establishing clear assessment standards and enhancing the readiness of dayah institutions to meet accreditation criteria.

In 2023, dayah education in Aceh Province entered a phase focused on strengthening the implementation of the accreditation system established the previous year. While 2022 focused on refining accreditation instruments and building an institutional database, 2023 saw the government begin to optimize the execution of accreditation and re-accreditation, as well as provide guidance to dayah institutions to ensure they could meet established quality standards. This progression demonstrates that government policy had shifted from a mere focus on drafting regulations toward the tangible implementation of a quality assurance system in the field.

Regarding the Establishment of the Dayah type, the number of dayah included in the official database has reached 1,685 institutions. This data update represents a crucial step, as it provides more accurate information regarding the actual state of dayah education in Aceh. With a more comprehensive database available, the government can more effectively formulate guidance programs, allocate budgets, and implement accreditation processes. Although the number of accredited dayah has increased, the accreditation process in 2023 still faced challenges; understanding of accreditation instruments varied among the institutions, necessitating more intensive government guidance. To address these obstacles, the Aceh Dayah Education Agency continues to enhance guidance activities through the dissemination of accreditation standards, assistance with the preparation of administrative documents, and coordination with the Aceh Dayah Accreditation Board regarding accreditation and re-accreditation. These efforts aim to ensure that each dayah institution gains a better understanding of accreditation assessment indicators, thereby enabling them to prepare optimally before undergoing the assessment process. The implementation of re-accreditation was also a significant step in 2023; the figure of 422 institutions indicates that the quality assurance system is beginning to function more effectively. Despite ongoing challenges in meeting accreditation standards, these various efforts—including guidance, database updates, and the execution of accreditation and re-accreditation—serve as a vital foundation for strengthening the quality of dayah education in Aceh Province and preparing for performance improvements in the years ahead.

In 2024, the performance of dayah education showed increasingly positive progress. Various programs implemented in previous years began to yield results in improving institutional quality, governance, and quality assurance systems. While 2022 focused on refining accreditation instruments and 2023 on strengthening accreditation implementation, the government in 2024 placed greater emphasis on boosting performance outcomes through

institutional guidance, human resource competency development, and strengthening dayah self-reliance. This was evident in the dayahs' readiness to meet accreditation standards. Furthermore, the growing number of accredited dayahs reflects an increasing awareness among institution managers regarding the importance of quality assurance in enhancing the quality of education delivery. This rise in accreditation numbers was also supported by the performance indicators of the Aceh Dayah Education Agency. Regarding the indicator for the percentage of self-reliant dayahs, the set target of 38% was surpassed, with a realization of 41%—representing 107.89% of the target. This achievement demonstrates that more dayahs are capable of managing their institutions effectively across administrative, governance, and educational program development aspects. Additionally, the rate of institutions obtaining certification reached 38.66%, exceeding the 38.4% target with an achievement level of 100.6%.

Improving educator competency has positively impacted the quality of the learning process within dayahs, as competent educators are a key component in meeting educational quality standards. Nevertheless, the implementation of dayah education programs in 2024 still faced several challenges. A major obstacle was the expiration of the term of the Aceh Dayah Accreditation Council (MADA), which hindered the optimal execution of new accreditation processes. This situation caused delays in granting new accreditations, even though guidance activities for the dayahs continued.

This was particularly the case regarding the development of educational facilities and infrastructure. To address these various challenges, the Aceh Government—through the Aceh Dayah Education Agency—continues to implement programs focused on guidance, administrative support, capacity building for dayah administrators, and strengthened coordination with relevant stakeholders. The government also provides ongoing assistance in meeting accreditation requirements and enhances the quality of educators through various training and certification activities. These measures ensure that efforts to improve educational quality continue despite obstacles hindering in-person accreditation processes. Overall, the performance of dayah education in 2024 shows encouraging progress.

In 2025, the performance of dayah showed marked improvement compared to previous years. Various policies implemented since 2022 began yielding tangible results, particularly in strengthening quality assurance systems through accreditation and assessment validation. The government's focus for the year was not merely on increasing the number of accredited dayahs, but also on ensuring that institutions met established quality

standards prior to undergoing the full accreditation process; consequently, the performance achievement rate reached 102.92%. This outcome demonstrates the effectiveness of programs focused on guidance, mentoring, and institutional strengthening. As more dayahs met accreditation standards, there were corresponding improvements in governance, administration, and the overall delivery of dayah education. A significant development in 2025 was the implementation of adequacy assessment validation as an initial stage of the accreditation process. Based on this validation, 285 dayahs participated in the assessment process. Of these, 264 passed and 21 did not, resulting in a pass rate of 92.63%.

More intensive mentoring is required to enable all institutions to meet the established standards. To address these challenges, the Aceh Government—through the Aceh Dayah Education Agency and the Aceh Dayah Accreditation Board—continues to enhance guidance and mentoring activities for dayah institutions. Efforts include technical guidance on preparing accreditation documents, support for institutional administration, capacity building for dayah administrators, and strengthened coordination with accreditation assessors. The government is also optimizing the use of the dayah education budget to support the provision of facilities and infrastructure, improve the quality of educators, and strengthen institutional information systems. The fact that 1,195 dayah have achieved accreditation, performance indicator targets have been met, and a high rate of success has been recorded in the adequacy assessment validation process indicates that the dayah education quality assurance system in Aceh Province is operating with increasing effectiveness. Although certain challenges remain to be addressed, various capacity-building programs, institutional strengthening initiatives, and government budgetary support have made tangible contributions to enhancing the quality of dayah education. These conditions provide a solid foundation for the development of dayah education in Aceh Province that is of higher quality, more professional, and sustainable.

5. 2025 Performance Analysis

An analysis of the performance trends in dayah education between 2022 and 2025 reveals positive year-on-year progress in the delivery of dayah education in Aceh Province. This progress is evidenced by an increase in the number of accredited dayah, improvements in quality assurance systems, the establishment of a more comprehensive institutional database, and gains across various performance indicators for the Aceh Dayah Education Agency. These conditions demonstrate that government policies aimed at enhancing the quality of dayah education are being implemented in

a gradual and sustainable manner. Regarding accreditation, there was a significant rise in the number of accredited institutions during the study period: the figure reached 920 institutions in 2024 and rose further to 1,195 in 2025. This growth indicates that an increasing number of institutions are meeting the quality standards set by the Aceh Dayah Accreditation Board (BADA). It also reflects the tangible results of government-led programs focused on guidance, mentoring, and institutional strengthening. Such progress did not occur overnight but resulted from a series of policies implemented in stages. In 2022, the government prioritized refining accreditation instruments and establishing an institutional database to serve as the foundation for the institutional quality assurance system.

A more comprehensive dayah database facilitates government efforts to formulate policies, set guidance priorities, allocate budgets, and target quality improvement programs. The availability of accurate data also supports more effective accreditation, as the government can more precisely identify the specific conditions and needs of each institution. Furthermore, the performance of dayah education has been influenced by the annual budget support provided by the Aceh Government. Despite budgetary fluctuations, the government has maintained priority programs that support quality improvement—such as the construction and rehabilitation of facilities, educator competency development, institutional guidance, and the execution of accreditation and assessment validation.

Aceh Dayah Accreditation Council (MADA), preventing the new accreditation process from being fully implemented. These obstacles indicate that improving the quality of dayah education still requires continuous guidance and support. To address these challenges, the Aceh Government continues to undertake various measures, including strengthening support systems for dayahs, enhancing the capacity of educators and administrators through training and technical guidance, refining institutional data systems, and bolstering coordination between the Aceh Dayah Education Agency and the Aceh Dayah Accreditation Council. Furthermore, the government continues to direct budget allocations toward programs that directly support quality improvement and the fulfillment of accreditation standards.

In 2023, the budget for dayah education decreased to IDR 390,703,561,279. This reduction reflects adjustments in local government budgeting policies. However, this situation cannot be directly interpreted as a decline in government attention toward dayah education, as the effectiveness of a program is determined not only by the size of the budget but also by the prudent use of funds to support development goals. Subsequently, in 2024,

the dayah education budget decreased further to IDR 230,597,407,183. These changes reflect the dynamics of local government budget management— influenced by development priorities, regional fiscal capacity, and adjustments to government work programs; despite the reductions in 2023 and 2024, the government has maintained the continuity of dayah education programs.

This demonstrates that successfully improving the quality of dayah education depends not merely on the budget amount, but also on how the funds are planned, managed, and directed to support the priority needs of dayah institutions. Regarding the validation of dayah education accreditation assessments, budgetary support plays a crucial role, as the accreditation process requires institutional readiness that entails financial backing. Meeting accreditation standards involves not only administrative aspects but also encompasses the readiness of educational facilities, institutional management, the quality of educators, and various other supporting components.

However, research findings also indicate that budget is not the sole determinant of accreditation success. There remain 21 dayah that have not passed the adequacy assessment validation; this demonstrates that internal institutional factors—such as management capability, document completeness, human resource readiness, and the effectiveness of institutional management—also play a role in the success of the accreditation process. Financial support enables educational institutions to meet the various needs required to enhance the quality of dayah education delivery, satisfy educational standards, and improve readiness for the accreditation process.

Based on this analysis, it can be concluded that the dayah education budget in Aceh Province for 2022–2025 plays a crucial role in supporting quality improvement and the validation of accreditation assessments for dayah education. Budgetary support enables the government and dayah institutions to undertake various quality enhancement efforts, whether through institutional strengthening, the provision of educational facilities, or the implementation of accreditation-related programs. Nevertheless, accreditation success remains influenced by other factors, particularly the dayah institution's ability to manage resources and meet established quality standards.

In the context of dayah education, accreditation serves as a form of quality assurance aimed at ensuring that education delivery aligns with established standards. Therefore, accreditation success is measured not only

by the status achieved but also by the institutional improvement processes undertaken both before and after accreditation. Developments during the 2022–2025 period indicate that the implementation of dayah education accreditation in Aceh Province involves a gradual strengthening of the quality assurance system. In 2022, the government focused primarily on refining the accreditation system by updating assessment instruments to reflect the specific characteristics of each dayah type.

Despite limitations on adding new accreditations during that year, the continuity of the guidance and development system remained a crucial factor in maintaining the quality of dayah education. Subsequently, in 2025, the validation of accreditation assessments indicated that the majority of dayah institutions were prepared to meet the preliminary accreditation requirements.

This budgetary support is linked to the quality improvement process, as meeting accreditation standards often entails financial costs. Aspects requiring financial resources include the provision of facilities and infrastructure, the strengthening of institutional administration, the capacity building of educators, and the execution of accreditation activities. With budgetary support, dayah institutions have a greater opportunity to enhance their readiness for the accreditation process. However, research findings indicate that successful accreditation is not determined solely by the availability of a budget; there remain dayah institutions that have been unable to meet all accreditation standards despite receiving government support.

Regarding the improvement of educational quality, although the aforementioned research focused on formal educational institutions, the findings reinforce the idea that financial support plays a vital role in creating conditions conducive to quality improvement. Furthermore, research by Azhari and Kurniady (2016) demonstrates a link between education funding, the provision of learning facilities, and the enhancement of educational institution quality. This aligns with the situation of dayah education in Aceh Province, where government budgetary support serves as a key factor enabling dayah institutions to meet the requirements for conducting education and fulfilling accreditation criteria.

The Link Between the Dayah Education Budget and the Validation of Dayah Education Accreditation Assessments in Aceh Province (2022–2025). Research findings indicate a connection between the Dayah education budget and the implementation of accreditation assessment validation for Dayah education in Aceh Province during the 2022–2025 period. This link is evident

in the budget's role as a supporting instrument, enabling the government and Dayah institutions to undertake various efforts to improve educational quality—particularly in meeting the standards that form the basis of accreditation assessments.

Regarding the accreditation process, the Dayah education budget plays a supportive role in meeting accreditation standards. Accreditation requires institutional readiness across various aspects, such as institutional administration, document completeness, educational facilities and infrastructure, institutional governance, and the human resource capabilities required to operate the education system. All these aspects require resource support, one form of which is educational funding. Throughout the 2022–2025 period, the Aceh Government implemented various policies to strengthen the Dayah education quality assurance system.

The high pass rate in the adequacy assessment validation indicates positive progress in the institutional readiness of Dayah education centers. This situation is inseparable from various supporting factors, notably government support through the Dayah education budget. With the available budget, the government can implement quality-improvement programs—such as developing facilities and infrastructure, fostering institutional development, and conducting activities related to the accreditation process. Nevertheless, the research findings also show that the budget is not the sole determinant of accreditation success; there remain 21 Dayah institutions that have not yet passed the adequacy assessment validation.

These research findings align with the study by Mahadi and Konadi (2020), which explains that educational funding is linked to improved educational quality by supporting the various needs of educational provision. Furthermore, research by Azhari and Kurniady (2016) demonstrates a relationship between educational funding and the provision of facilities as well as the enhancement of educational institution quality. Both studies reinforce the findings of this study, indicating that financial support is a crucial element in enhancing the quality of educational institutions.

5. Conclusion and Recommendation

Trends in the education budget for Aceh's dayah (Islamic boarding schools) between 2022 and 2025 show fluctuations, as budget allocations remain influenced by fiscal policies and regional development priorities. Nevertheless, despite fiscal constraints, the government has maintained its support for dayah education, recognizing the budget's role in facilitating the accreditation assessment validation process. Budgetary support enables the government to implement various programs—such as upgrading facilities

and infrastructure, fostering institutional development, strengthening administration, and enhancing educator competence—all of which contribute to improving the dayah's readiness to meet accreditation standards.

The relationship between the dayah education budget and accreditation assessment validation is indirect. While the budget size does not automatically guarantee accreditation success, it provides the necessary resources to meet quality standards, ensures consistent government policy and effective budget utilization, and supports the dayah institutions' commitment to meeting established quality benchmarks.

The Aceh Government is encouraged to sustain and increase budgetary support for dayah education, particularly for activities directly linked to quality improvement, such as infrastructure development and accreditation programs. Dayah institutions are expected to utilize this support effectively and strategically to enhance the quality of education and meet accreditation standards. Institutions that have not yet passed the adequacy assessment validation are encouraged to address the specific components hindering their accreditation process.

Biblyography

- Azhari, U.L. and Kurniady, D.A. (2016) Manajemen Pembiayaan Pendidikan, Fasilitas Pembelajaran, dan Mutu Sekolah. *Jurnal Administrasi Pendidikan*, 23(2), pp. 26–36. Available at: <https://doi.org/10.17509/jap.v23i2.5631>. Diakses pada tanggal 6 juli 2026
- Abdul Halim. (2020) Manajemen Keuangan Sektor Publik: Problematika Penerimaan dan Pengeluaran Pemerintah. Jakarta: Salemba Empat.
- Arikunto, S. (2021) Dasar-dasar Evaluasi Pendidikan. Edisi Revisi. Jakarta: Bumi Aksara.
- Badan Akreditasi Dayah Aceh (2025) Keputusan Badan Akreditasi Dayah Aceh Nomor 004/MA-BADA/SK/2025 tentang Penetapan Rekapitulasi Dayah Lulus Validasi Kecukupan dan Tidak Lulus Tahun 2025. Banda Aceh: Badan Akreditasi Dayah Aceh.
- Bastian, I. (2010) Akuntansi Sektor Publik: Suatu Pengantar. Jakarta: Erlangga.
- Bungin, B.
- Mahadi and Konadi, W. (2020). Pengaruh Anggaran Pendidikan, Kualitas Pendidik dan Akreditasi Sekolah terhadap Kualitas Lulusan (Studi Kasus SMA di Provinsi Aceh Tahun 2017–2019). *IndOmera*, 1(2), pp. 44–61. Available at: <https://doi.org/10.55178/idm.v1i2.200> Diakses pada tanggal 6 juli 2026
- Mardiasmo (2018) Akuntansi Sektor Publik. Yogyakarta: Andi.
- Mardiasmo. (2018) Akuntansi Sektor Publik. Yogyakarta: Andi Offset.
- Matin. (2014) Manajemen Pembiayaan Pendidikan: Konsep dan Aplikasinya. Jakarta: Rajawali Pers.
- Moleong, L.J. (2018) Metodologi Penelitian

Kualitatif. Bandung: PT Remaja Rosdakarya. Muhsinah, A., Tanjung, F.Z. and Ridwan (2016).

Analisis Sarana dan Prasarana Sekolah Dasar Berdasarkan Tingkat Akreditasi di Kota Tarakan. *Jurnal Pendidikan Indonesia*, 5(2). Available at: <https://doi.org/10.23887/jpi-undiksha.v5i2.8934>.