

EVALUATION SYSTEM OF STATE ASSISTANCE FUNDS FOR EDUCATIONAL INSTITUTIONS IN ACEH: An analysis of the ministerial regulation and the theory of milk al-daulah

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Abstract

SMPN 1 Baitussalam is one of the recipients of BOS funds as referred to in Permendikbudristek No. 63 of 2023. However, the lack of transparency to the public and efficiency in its use raises issues that contradict Permendikbudristek No. 63/2023. This study examines the evaluation system for managing BOS funds in 2023 at SMPN 1 Baitussalam, Aceh Besar Regency, based on the concept of milk al-daulah, which emphasizes proper, transparent, and fair management. The method used is qualitative descriptive analysis with a formal juridical approach, data obtained through in-depth interviews, document studies, and field observations. The results of the survey indicate that SMPN 1 Baitussalam has effectively managed BOS funds by Permendikbud and the principles of *milk al-daulah*. However, the findings reveal that there are still instances where students are asked to contribute independently for competitions or school events, and some facilities, such as classroom chairs, are in unsuitable condition due to insufficient funds. Additionally, the BOS fund announcement board must be re-displayed to ensure public access. Therefore, this research recommends that the government increase the funding allocation to optimize school facilities.

Keywords: Aceh, Evaluation, Islamic Law, Milk ad-daulah, Ministry of Education, and State assistance fund.

Abstrak

SMPN 1 Baitussalam merupakan salah satu penerima dana BOS sebagaimana dimaksud dalam Permendikbudristek No. 63 Tahun 2023. Namun, kurangnya transparansi kepada publik dan efisiensi dalam penggunaannya menimbulkan masalah yang bertentangan dengan Permendikbudristek No. 63/2023. Penelitian ini mengkaji sistem evaluasi pengelolaan dana BOS pada tahun 2023 di SMPN 1 Baitussalam, Kabupaten Aceh Besar, berdasarkan konsep milk al-daulah yang menekankan pengelolaan yang tepat, transparan, dan adil. Metode yang digunakan adalah analisis deskriptif kualitatif dengan pendekatan yuridis formal, data diperoleh melalui wawancara mendalam, studi dokumen, dan observasi lapangan. Hasil penelitian menunjukkan bahwa SMPN 1 Baitussalam telah mengelola dana BOS secara efektif sesuai dengan Permendikbud dan prinsip-prinsip *milk al-daulah*. Namun, temuan menunjukkan bahwa masih terdapat kasus di mana siswa diminta untuk berkontribusi secara mandiri untuk kompetisi atau acara sekolah, dan beberapa fasilitas, seperti kursi kelas, dalam kondisi tidak layak akibat kekurangan dana. Selain itu, papan pengumuman dana BOS harus dipasang ulang untuk memastikan akses publik. Oleh karena itu, penelitian ini merekomendasikan agar pemerintah meningkatkan alokasi dana untuk mengoptimalkan fasilitas sekolah.

Kata kunci: Aceh, Dana BOS, Evaluasi, Milk Ad-daulah dan Menteri Pendidikan

INTRODUCTION

An initiative from the Indonesian government's education sector, the School Operational Assistance Fund (BOS) aims to support the implementation of basic and secondary education. The Indonesian government's efforts to improve educational equity and quality include the BOS program. The operational needs of schools, including the purchase of books, stationery, and teaching materials, as well as infrastructure maintenance and other learning support activities, are funded through this program, along with staff costs.¹

The primary objective of the BOS Fund is to ensure the continuity of practical and high-quality teaching and learning processes while alleviating the burden of education costs borne by the community. Furthermore, the BOS Fund is also a crucial instrument in expanding access to education,

¹ Ministry of Education and Culture. (2020). Technical Guidelines for the Management of Regular BOS Funds for 2020. Jakarta: Ministry of Education and Culture.

particularly for the disadvantaged, and promoting the provision of equitable education services in various regions, including remote, underdeveloped, and border areas. With proper management, this program is expected to improve the overall quality of education sustainably. Careful, transparent, and accountable management of the BOS Program is essential to ensure that its implementation remains on track to achieve its objectives. The entire process, from budget preparation to implementation and finally reporting and accountability, must comply with the rules and regulations established by the government. This is to ensure that the funds disbursed are used efficiently, effectively, and for their intended purpose. This is crucial in preventing corruption, collusion, and nepotism in the use of BOS funds.²

Schools receive BOS funds from the government to improve their learning infrastructure and, in turn, the quality of education provided to students. These funds also help cover non-personnel operational costs, which in turn help reduce dropout rates and ease the financial burden on families and communities. The education system has been, is, and will continue to be the target of several initiatives aimed at raising standards. The long-term goal of these initiatives is to address existing educational problems and promote the development of a more inclusive and high-quality education system worldwide. First, there are initiatives aimed at expanding access and equity. Second, there are initiatives focused on improving quality, relevance, and competitiveness. Third, there are initiatives aimed at promoting good governance, accountability, and a positive public image.³

Flexibility, efficiency, effectiveness, openness, and accountability are key factors to consider when managing BOS funds. In other words, the funds will not be wasted and can be adequately utilized according to need. Furthermore, considering the program's success, it is evident that it can achieve the desired level of success and can be effectively evaluated. School management must be open and honest with parents to avoid confusion and ensure that all funds used can be accounted for adequately. Educational funding, which in turn depends on financial resources, requires well-organized components of

² Minarti Sri, School Management: Managing Educational Institutions Independently, Yogyakarta: Ar – Ruzz Media, 2011, p. 132.

³ Suyanto, Guidebook on Operational Assistance for Schools (BOS) for Free Education in the Context of Nine Years of Quality Compulsory Education (Jakarta: Ministry of National Education, 2010), p. 11.



economic management to be effectively and efficiently implemented in academic management.⁴

From an Islamic legal perspective, BOS funds can be analyzed through the concept of ownership, as defined by Imam Abu Hanifah, who considers property to be something material, capable of being stored, and usable when needed. Thus, BOS funds fall into the category of property that has value, so their use must follow the principles of sharia, such as trust, justice, and benefit. On the other hand, those who follow the teachings of Imam Hanafiyah argue that for something to be considered property, it must have a physical form (*a'yan*) and be capable of being stored.⁵ Some contemporary fiqh scholars argue that BOS falls under the category of property that has material value in society. The community views these funds as a resource that can be used for the benefit of all members, particularly to enhance the availability of free and accessible education. Property that forms part of the state's wealth and is managed entirely by the government based on the principles of trust, transparency, and accountability under Islamic law, and used for the operational needs of the state, including the funding of various infrastructure and facilities, is referred to as "*milk al-daulah*." This term refers to the state's ownership of public assets, whose utilization is intended to benefit society the most.⁶

Private ownership (*al-fardiyah*), public ownership (*al-jami'iyah*), and state ownership (*al-daulah*) are the three categories that form the aspects of ownership (*al-milk*).⁷ Scholars have established provisions regarding *al-milk al-daulah*, based on the understanding of fiqh muamalah, and BOS funds use these. Unless there is an obstacle, others may take *al-daulah* milk and claim it as their own.

Expenses that do not directly involve employee payments, such as costs for educational materials or consumable equipment, as well as indirect costs such as utilities, transportation, consumption, taxes, insurance, and maintenance of facilities and infrastructure, are referred to as non-personnel costs in Government Regulation No. 48/2008 on Education Funding.

⁴ Rahmat and Abdillah, Educational Science: Concepts, Theories, and Applications, 1st ed. (Medan: General and Higher Education Book Publisher, 2019), p. 253.

⁵ Chairul Hadi and Mujiburrahman, Sharia Investment: Basic Concepts and Implementation, 1st ed. (Jakarta: Education Institution, 2011), p. 2.

⁶ Lukman Hamdani, "Principles of Property Ownership in Islam," Journal of Islamic Economics and Business Studies, Vol. 1, No. 1, 2018, p. 122.

⁷ Chairul Fahmi and Syarifah Riyani, "ISLAMIC ECONOMIC ANALYSIS OF THE ACEH SPECIAL AUTONOMY FUND MANAGEMENT," *Wahana Akademika: Jurnal Studi Islam Dan Sosial* 11, no. 1 (July 17, 2024): 89-104, <https://doi.org/10.21580/WA.V11I1.20007>.



However, the Operational Assistance Fund for Educational Units (BOSP) may be used for various eligible investments and personnel costs.⁸

According to Al-Kailani, state-owned assets managed by the government are all assets of the community whose utilization is intended for the benefit of the people. It is therefore clear that state-owned assets are assets whose value is designed to benefit the entire population, without distinction based on religion, ethnicity, or race. All wealth, both above and below the ground, within the boundaries of the state, is owned by this entity. Integrating existing assets into public goods is an integral part of the broader concept of state ownership, which aims to promote social welfare for all individuals without exception. Land, buildings, roads, irrigation, and rivers owned by the state (*milka al-daulah*) are shared resources that the state and society can utilize according to the rules established by law.⁹

According to its legal interpretation, the government has the right to manage public affairs for the benefit of the people, fulfilling their needs lawfully and beneficially.¹⁰ For this reason, the government must be prepared to manage state assets properly so that citizens can exercise their rights. There have been numerous reports of children dropping out of school due to a lack of educational funding. Considering that School Operational Assistance (BOS) funds have been distributed to low-income communities, it is only natural that we examine the role of school principals. Schools must be able to evaluate the management of BOS funds transparently so that any mistakes can be corrected.¹¹

The effectiveness, efficiency, and impact of a policy can be systematically assessed through policy evaluation, as noted by William N. Dunn. This evaluation examines BOS funds by dividing them into three parts: objectives achieved, resources used, and results obtained.¹² Michael Quinn Patton argues that evaluation should focus on the use of evaluation results for

⁸ Government Regulation of the Republic of Indonesia No. 48 of 2008 on Education Funding.

⁹ Al-Kailani in Chairul Hadi and Mujiburrahman, *Sharia Investment: Basic Concepts and Implementation*, 1st ed. (Jakarta: Education Institute, 2011), p. 45.

¹⁰ Chairul Fahmi and Peter Tobias Stoll, "Measuring WTO Approaches in Resolving Palm Oil and Biofuel Trade Disputes from Indonesia," *BESTUUR* 12, no. 2 (December 31, 2024): 172–90, <https://doi.org/10.20961/BESTUUR.V12I2.94203>.

¹¹ Ministry of National Education, Technical Guidelines for the Use of School Operational Assistance Funds (BOS) for the 2017 Fiscal Year, (Jakarta: Directorate General of Basic Education, Ministry of National Education, 2016), p. 35.

¹² Azizah, L. L. (2020). Evaluation of the School Operational Assistance Fund (BOS) Policy Through William Dunn's Theory (Case Study at SDN Lidah Kulon I/464 Surabaya). *Journal of Education Management*, 14(2), 157-166.

program improvement. In the context of the BOS Fund, evaluation results can be utilized by school administrators and relevant parties to enhance the effective and efficient management and utilization of funds. To ensure that BOS funds are used wisely and positively for education, it is crucial to conduct evaluations, which are highly valuable as they allow us to compare various aspects. However, in many cases, evaluations serve to improve and measure the effectiveness of actions taken, such as when comparing the outcomes of actions with the initial plan.¹³

Several key indicators that need to be considered in evaluating the BOS Fund are listed in Article 2 of Permendikbud Number 63 of 2022, namely flexibility, effectiveness, efficiency, accountability, and transparency. Flexibility refers to the ability of educational institutions to allocate funds by their objectives and needs, while still meeting all applicable requirements. Effectiveness is demonstrated through the achievement of program objectives, which improvements in learning quality, student participation, student achievement, and equitable access to education can measure. Efficiency means that funds are used optimally, minimizing waste and ensuring that every expenditure supports priority activities, such as the procurement of learning resources, facility maintenance, and teacher competency enhancement. Transparency is a key principle in the management of the BOS Fund, demonstrated through open information sharing with the public and stakeholders via honest and easily accessible reporting. Meanwhile, accountability emphasizes that all aspects of financial management must be legally and administratively accountable, adhering to all relevant regulations and guidelines. These five indicators serve as the basis for assessing whether the management of the BOS Fund has been carried out appropriately and effectively, and whether it has had a tangible impact on improving the quality of education.

Accurate, transparent, and regulation-compliant recording, reporting, and accountability of financial assets are hallmarks of accountable financial management. Another sign is the improvement of educational infrastructure and facilities, as evidenced by the renovation of classrooms, libraries, and laboratories to better support academic activities. Estimated reductions in education costs for the community and increased educational participation for

¹³ Chairul Fahmi et al., "The State's Business Upon Indigenous Land in Indonesia: A Legacy from Dutch Colonial Regime to Modern Indonesian State," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 8, no. 3 (August 24, 2024): 1566–96, <https://doi.org/10.22373/SJHK.V8I3.19992>.

students from low-income families are two social and economic benefits of the BOS Fund that must be considered in the evaluation. Effective oversight can prevent leaks or misuse of funds; therefore, the absence of deviations in fund disbursement and effective oversight are equally essential indicators in the evaluation. An evaluation of the administration of the BOS Fund can improve the education system in Indonesia if all these measures are considered; this will ensure that the funds disbursed are used effectively and benefit schools and communities to the greatest extent possible.¹⁴

The main components of the BOS fund assessment, outlined in the Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2023, are the obligations imposed on school heads to prepare and submit reports detailing the use of these funds. The Ministry of Education and Culture's information system must be used to upload these reports twice a year. The first report for Phase I must be submitted by July 31 of the current fiscal year, and the second report for the complete fiscal year must be submitted by January 31 of the following fiscal year. In addition to establishing responsibilities, this task will serve as the backbone for the disbursement of funds in subsequent phases. Following their authority, this regulation grants the Minister, Governor, and Regent/Mayor the authority to conduct supervision and evaluation of the BOSP policy programs and fund management at the educational institution level. In Article 65, the government demonstrates its commitment to the values of transparency and accountability in the management of education funds. Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2023 serves as a vital instrument in strengthening the national education governance system based on performance and results.

Through this periodic evaluation, it is hoped that the use of BOS funds will not only comply with technical and administrative regulations but also have a tangible impact on improving the quality of education, enhancing the operational efficiency of schools, and ensuring equitable access to education for all segments of society. According to the Ministry of Education and Culture Regulation No. 76 of 2014, Chapter VIII, Section B, if someone abuses their position of authority in a manner that harms the school, the state, or students,

¹⁴ Oktaviyani, D., & Mintarti, S. "Analysis of Regular BOS Fund Management in Elementary Schools Based on Permendikbud No. 63 of 2023," *Kinerja Journal*, 2025.

the appropriate authorities will take action.¹⁵ Violators may be subject to disciplinary action, including demotion, dismissal, or transfer of duties, among other consequences, as outlined in relevant laws and regulations. Educational institutions or local government treasuries are also responsible for reimbursing misused BOS funds through claims for compensation or treasury claims. Any party found to have misused BOS funds may be subject to legal action, including investigation and prosecution. More severe sanctions, such as the freezing of funds and the temporary suspension of all education assistance from the state budget for the following year, may be imposed on provinces, districts, or cities if the misuse is found to be intentional and systematic for personal, group, or factional interests.

State Junior High School 1 Baitussalam, as one of the public educational institutions in Aceh Besar District, also receives an annual allocation of BOS funds. The use of BOS funds should align with the principles of its management as stipulated in the Ministry of Education and Culture Regulation No. 63/2023, Article 2. These principles include effectiveness, efficiency, transparency, and accountability, which are crucial aspects that require thorough examination and evaluation. The issues encountered at the school receiving BOS funds include the misuse of funds, delays in reporting, and a lack of transparency toward the public. Therefore, this study is critical because a sound evaluation system is essential not only to ensure that funds are used in accordance with regulations but also to assess the effectiveness and sustainability of programs funded by these funds.

RESEARCH METHOD

A formal legal methodology was employed in this study, providing a legal basis for analysis by referencing relevant laws and regulations. This method was chosen to investigate the BOS fund evaluation system at SMPN 1 Baitussalam based on applicable legal provisions. This study aims to measure the legal values embodied in regulations, particularly the Ministry of Education and Culture Regulation No. 63 of 2023, as applied in the practice of managing and evaluating BOS funds at the school.

¹⁵ Ministry of Education and Culture of the Republic of Indonesia, *Ministerial Regulation No. 76 of 2014 on Technical Guidelines for the Use and Accountability of BOS Funds*, Chapter VIII, Section B.

A qualitative research method, based on both descriptive and analytical principles, was employed.¹⁶ This method aims to provide a systematic and realistic picture of the BOS fund evaluation process and identify challenges faced in the field. The evaluation includes the preparation of periodic reports, the conduct of internal and external audits, and monitoring by government agencies. A comprehensive overview of the BOS fund evaluation system implemented in schools was derived from data obtained through in-depth analysis.¹⁷

The primary information sources used in this study included school principals, treasurers, school committees, and students, who were interviewed directly to collect research data. Further analysis is supported by secondary data obtained from books, scientific publications, and government records related to BOS fund administration and public law principles, such as *the concept of al-daulah*. To obtain reliable and up-to-date information on the topic being researched, we consulted both primary and secondary sources.

Methods for collecting data included documenting observations and conducting structured interviews. Individuals directly involved in managing BOS funds were interviewed using a set of questions to obtain more detailed information. In addition, photographs were used as supporting evidence. The data obtained from various sources are then analyzed using descriptive analytical methods, systematically organized, and conclusions are drawn to provide objective and scientific answers to the research focus.

RESULTS AND DISCUSSION

A. Evaluation System for the Management of Operational Assistance Funds for Educational Institutions in 2023 at SMPN 1 Baitussalam

The School Operational Assistance Program (BOS) is an initiative of the Indonesian government, launched in 2005, aimed at alleviating the burden of education costs and ensuring the implementation of free and equitable nine-year compulsory education.¹⁸ BOS funds are allocated directly to schools based on the number of students. They are generally intended for non-

¹⁶ Lexy J. Moleong, *Qualitative Research Methodology* (Bandung: Remaja Rosdakarya, 2017), 6–10.

¹⁷ Muhammad Siddiq Armia, *PENENTUAN METODE & PENDEKATAN PENELITIAN HUKUM*, ed. Chairul Fahmi (Banda Aceh: Lembaga Kajian Konstitusi Indonesia, 2022).

¹⁸ Suyanto. (2013). Assistance for Poor Students: Effective Strategies to Ensure the Success of Nine-Year Compulsory Education in Indonesia. Directorate General of Basic Education, Ministry of Education and Culture of the Republic of Indonesia

personnel operational costs, such as the purchase of books, stationery, electricity, water, facility maintenance, and extracurricular activities.¹⁹ Although focused on non-personnel needs, these funds may also be used to finance certain types of investments and personnel, giving schools flexibility in allocating funds according to their needs, such as for teacher professional development or the purchase of multimedia equipment.

Specifically, BOS is managed according to strict technical guidelines, which include funding for minor investments and certain honorarium payments. However, the use of these funds must not be misused, for example, for constructing new buildings, standardizing students, or activities that do not support the learning process. Schools are required to ensure accountability through school committees and public reporting.²⁰ Various evaluations and studies indicate that the BOS has successfully reduced education costs, improved access, and strengthened school operational capacity; however, challenges such as delayed fund disbursement and inconsistent oversight still need to be addressed.²¹

SMP Negeri 1 Baitussalam, located on Jalan Laksamana Malahayati Km 9, Kajhu, Baitussalam District, Aceh Besar, is a public junior high school that has been an essential part of supporting the compulsory education program since its establishment on January 17, 2000. As a BOS program school, it receives operational funds allocated directly from the local and central governments based on the number of active students. These BOS funds are used to cover various school needs, such as facility maintenance, purchase of school supplies, electricity and water usage, as well as supporting extracurricular activities and teacher professional development, all aimed at improving education quality without adding financial burdens on students' parents. With transparent management, oversight from the school committee, and public reporting in accordance with technical guidelines, SMP Negeri 1 Baitussalam can operate efficiently and accountably. As a result, the BOS has become a crucial tool in promoting equitable basic education in Indonesia, enabling SMP Negeri 1 Baitussalam to operate more efficiently and effectively

¹⁹ Maliki, B. I. (2020). The Role of School Operational Assistance Funds (BOS) in Improving Education Quality in Indonesia. *Jurnal TARBAWI*, 8(2), 163–176.

²⁰ Silele, E., & Sabijono, H. (2017). Evaluation of the Management of School Operational Assistance Funds (BOS): A case study of SD Inpres 4 Akediri Village, West Halmahera. *EMBA Journal*, 5(2)

²¹ Rachman, A., & Usman, A. (2020). Evaluation of the BOS Fund Policy in Improving the Quality of Education at MTs Muhammadiyah Gorontalo City. *Journal of Economic, Business, and Administration (JEBA)*, 1(1), 1–12.



without burdening the community, while maintaining transparency and accountability in fund management.²²

At SMPN 1 Baitussalam, two mechanisms are used to manage BOS funds. The first step is to create an activity budget, which utilizes expenditure information from previous activities to inform the formulation of the budget and planning for the next period. This technique outlines specific steps for collecting data, determining needs, adjusting the budget, and allocating funds. Library development, educational and extracurricular activities, school administrative operations, teacher professional development, provision of multimedia learning tools, infrastructure maintenance, payment of honoraria for academic staff, and admission of new students are just some of the many areas covered by the planned funding.

This second mechanism is designed to address cases where BOS funds are needed outside the budget planning process, such as when unexpected events occur. The BOS fund manager must obtain approval from the school treasurer for the budget request before distributing funds. Finally, final approval is required from the school principal. Transfers between bank accounts ensure that everything is well documented, easily traceable, and accountable. This includes costs related to health and safety, unexpected repairs, and urgent needs for additional teaching materials.

The management of BOS funds at SMPN 1 Baitussalam employs a two-stage approach to ensure the complete utilization of funds. The first thing we do is divide all the funds we receive into two parts, one part for each semester. This facilitates fund management and ensures that the funds can be adjusted to the school's changing operational needs throughout the year. The purpose of this budget allocation is to ensure that school operations and the curriculum run smoothly throughout the year without incurring financial strain.²³

The planning adjustment is the second stage and is carried out during the second semester. The main objective of this strategy is to reallocate the remaining resources from the first semester. To utilize available resources as efficiently as possible, these modifications are made after evaluating the actual needs and effectiveness of the previous period's fund utilization. By adjusting the BOS fund utilization plan to current conditions and needs, schools can

²² Interview results with Mr. Irwanuddin, principal of SMPN 1 Baitussalam. June 12, 2025.

²³ Interview results with Mrs. Ratna, the school treasurer of SMPN 1 Baitussalam. June 13, 2025.



ensure that BOS funds are used to support various learning and operational activities in the best possible way.

SMPN 1 Baitussalam faced obstacles in implementing school activities due to delays in the disbursement of "School Operational Assistance" (BOS) funds. When BOS funds were unavailable, the school was compelled to use committee funds to finance planned activities. However, these activities often had to be canceled due to limited funds. For example, when the school wants to send students to participate in competitions, limited funds usually become the main obstacle. The delay in disbursing BOS funds has had a significant impact on school operations. The school struggles to manage its finances, which ultimately hinders the educational process and impairs teaching and learning activities. Some schools are even forced to take out loans or seek alternative sources of funding to maintain operational continuity.²⁴

As a component of BOSP, BOS funds the operations of educational units responsible for coordinating primary and secondary education. The definition and policies regarding fund management have been revised, with some elements removed and others changed.²⁵ The aim is to utilize funds more effectively to support educational operational activities. Funding for activities such as student enrollment, form duplication, publications, and school orientation costs is a component of the Regular BOS Fund usage, as regulated in the Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2023.²⁶

Provisions related to the management of remaining BOSP funds must be documented and explained in accordance with the stages of fund utilization as stipulated in the Ministry of Education, Culture, Research, and Technology Regulation Number 63 of 2023, Article 49, paragraph 1. The use of remaining BOSP funds at SMPN 1 Baitussalam has been planned and implemented by applicable legal provisions, as evidenced by relevant documentation. In the first phase, the process for utilizing the remaining funds is explained in the Absolute Liability Statement (SPTJM) Phase 1 document. In contrast, the use of funds up to the generation of the remaining balance is described in the BOS

²⁴ Interview results with Mrs. Ratna, the school treasurer of SMPN 1 Baitussalam. June 13, 2025.

²⁵ Turambi, K., Budiarto, N. S., & Kalalo, M. Y. B. (2024). *Evaluation of the Management of BOS Funds According to Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2023*. Rapi Journal.

²⁶ Oktaviyani, D., & Mintarti, S. (2025). *Analysis of Regular BOS Fund Management in Elementary Schools Based on Ministry of Education and Culture Regulation No. 63 of 2023*. Kinerja Journal.



Phase 1 Fund Utilization Realization Summary (RPD). Subsequently, the remaining funds are allocated for the second phase, as recorded in the BOS Recapitulation of Fund Utilization (RDP) Phase 2 and the SPTJM Phase 2, which explain the use of the remaining funds from the first phase. This approach demonstrates the seriousness of SMPN 1 Baitussalam in responsible financial management, aimed at maximizing the utilization of every BOSP fund to meet the school's educational and operational needs.²⁷

Following the procedures outlined in the Ministry of Education, Culture, Research, and Technology Regulation Number 63 of 2023, SMPN 1 Baitussalam has reached the stage of reporting accountability. The initial step taken was for the school's BOS fund manager to withdraw the funds, which were then handed over to the school principal for activity planning. Following the basic components of fund usage as stipulated in the regulations, SMPN 1 Baitussalam carried out activities to utilize the funds. The school ensures accountability reporting by preparing a summary report on the use of BOS funds and a Statement of Absolute Responsibility (SAR) for the use of BOS funds regularly, specifically once a month and at the end of each semester of student learning activities. Finally, the administrative data on BOS funds is presented in the form of a report managed by the RKAS (School Activity and Budget Plan) program.²⁸

Based on interviews with two students at SMPN 1 Baitussalam, it was found that each student receives Rp750,000 through the School Operational Assistance (BOS) program. However, the students mentioned that for school activities such as competitions or other events, they are still required to contribute funds independently. Additionally, the condition of the classroom facilities is concerning, with insufficient seating and some chairs in a damaged state. This indicates that the management of BOS funds at the school is not targeted appropriately and is inefficient, thus not in line with the provisions of the Ministry of Education and Culture Regulation No. 63 of 2023, which emphasizes transparency, accountability, and the optimal use of funds to support the learning process and meet the needs of students.²⁹

The above description indicates that the evaluation system for BOS fund management contradicts the principles outlined in the Ministry of Education

²⁷ Interview results with Mr. Irwanuddin, principal of SMPN 1 Baitussalam in 2023. June 12, 2025.

²⁸ Interview results with Mr. Irwanuddin, principal of SMPN 1 Baitussalam in 2023. June 12, 2025.

²⁹ Interview results with students of SMPN 1 Baitussalam. July 17, 2025.

and Culture Regulation No. 63 of 2023 regarding efficiency. However, considering that the percentage of funds allocated for facilities is only around 20%, this does not constitute a serious violation, but rather a weakness in the effectiveness of implementation, rather than compliance with formal regulations.

B. Evaluation System for the Management of Operational Assistance Funds for Educational Institutions According to the *Milk Al-Daulah* Concept

Schools in Indonesia receive financial assistance through the BOS Fund, a government program that promotes and funds primary and secondary education. Schools use this money for daily operations, such as purchasing paper, repairing buildings, and funding other educational activities. In the context of Islamic law, there is a concept known as *milik al-daulah*, which refers to state-owned assets intended for public interest.³⁰ This concept emphasizes that state-owned assets must be managed and utilized for the benefit of society as a whole, rather than for the interests of individuals or specific groups.

In essence, all property, whether owned by humans or scattered throughout the universe, belongs solely to Allah SWT. Humans only play the role of managers, or khalifah, who are given the responsibility to utilize these resources for the common good. The fundamental principle of Allah's sovereignty over all property and individuals is explained in Surah Al-Maidah, verse 120 of the Quran:

إِلَهٌ مُّلْكُ السَّمَاوَاتِ وَالْأَرْضِ وَمَا فِيهِنَّ وَهُوَ عَلَىٰ كُلِّ شَيْءٍ قَدِيرٌ

Meaning: "To Allah belongs the dominion of the heavens and the earth and whatever is therein. He is over all things competent." (Al-Maidah: 120).

Surah al-Isra' verse 35 also explains the optimal measurement of weights according to need. Meaning: "Perfect the measure when you measure, and weigh with a just balance. That is the best and the most excellent in terms of outcome." (Q.S Al-Isra': 35)

Surah al-Maidah, verse 120, emphasizes that all wealth, including BOS funds, belongs to Allah and must be managed by humans as a trust that will

³⁰ Fadhilah, S. (2025). *Management of School Operational Assistance Funds According to Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2022 Regarding Technical Guidelines for BOS and Milk Al-Daulah* (Thesis). State Islamic University Ar-Raniry Banda Aceh. Downloaded from the UIN Ar-Raniry repository

be accounted for on the Day of Judgment. It must be carried out with sincerity and dedication. This explanation is reinforced in Surah al-Isra' verse 35, which emphasizes the importance of honesty and justice in the management of anything. Because such practices are the best deeds in this world and the hereafter, if these principles are applied in the management of BOS funds, then allocation and reporting must be accurate, proportional, and carried out with sincerity, so that every rupiah of the funds is truly used fairly, uniting spiritual awareness of divine ownership and moral ethics in public financial management.

Although the school has not fully understood the meaning of "*milk al-daulah*," the principles contained within it have been applied in the management of BOS funds at SMPN 1 Baitussalam. This school has managed BOS funds transparently and accountably, by the technical guidelines established by the government. This reflects that BOS funds are used for public interests, such as school facility improvements, the procurement of learning tools, and the enhancement of educational quality, which aligns with the objectives of the *milk al-daulah*.³¹

The detailed budget breakdown for the 2023 BOS funds at SMPN 1 Baitussalam has not been displayed due to damage and has not yet been repaired. This does not constitute a violation of the principle of *milk ad-daulah* as long as the management of the funds remains fair, transparent, and accountable in accordance with the principles of public assets. Legally, the transparency of BOS fund usage is regulated by the Ministry of Education and Culture Regulation No. 6/2021 and its amendment, the Ministry of Education and Culture Regulation No. 2/2022, as well as the Public Information Disclosure Law No. 14/2008, which requires schools to publish BOS implementation reports through information boards accessible to the public.

The absence of the 2023 board while the 2020–2021 board is still on display shows the school's good intentions to maintain transparency, which is only hampered by physical means, not intentions. By continuing to prepare the RKAS, uploading BOS reports online, and providing access to data when needed, the school has fulfilled the requirements of accountability and public interest. This aligns with the principle of *milk al-daulah*, which states that public funds must be managed for the common good, even though the school may not explicitly understand this terminology. Therefore, the conclusion that the management of BOS funds reflects the principles of justice, transparency, and

³¹ Interview results with Mrs. Ratna, the school treasurer of SMPN 1 Baitussalam. June 13, 2025.

the common good remains relevant, provided that improvements to the information board are made promptly so that the committee and the community can access the data directly.

CONCLUSION

Based on the research findings, the management of BOS funds at SMPN 1 Baitussalam has been carried out well and by the principles outlined in the Ministry of Education, Culture, Research, and Technology Regulation No. 63 of 2023, as well as the values of *milk al-daulah*, which emphasize the efficient and transparent management of state assets. However, the evaluation results indicate that the data collection process for identifying needs still needs improvement to ensure more accurate and appropriate fund allocation. This aligns with statements from two students who mentioned that each student is still required to pay fees for activities such as competitions or other school events. Additionally, they complained about the insufficient facilities in the classrooms, including a lack of chairs and some that were in poor condition. These findings indicate that the identification of needs does not fully reflect the actual conditions on the ground. Therefore, by improving the mechanism for identifying needs through internal surveys, actively involving the school committee, and conducting a more comprehensive analysis of the Dapodik data, schools can optimize the use of BOS funds to address the real needs of students and support the sustainability of education quality in the future. To ensure greater transparency, it is recommended that reports on the use of BOS funds be uploaded to an internet platform accessible to the general public. This step will strengthen accountability and enable more effective social oversight. Future researchers are advised to expand the scope of their research to other schools to obtain a more comprehensive picture, combine quantitative and qualitative approaches, and delve deeper into the implementation of the *milk al-daulah* concept. Additionally, it is essential to investigate stakeholder involvement, the utilization of information systems such as Dapodik, and the impact of BOS fund management on educational quality to ensure that research findings are more applicable and relevant for future system improvements.

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