

Cost-Free Policy and the Pursuit of Quality Education: An Exploratory Study in Islamic Secondary Education

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Abstract: *This study explores the implementation of cost-free education policies in Islamic secondary schools, with a focus on how such policies contribute to the pursuit of quality education. Rooted in the national initiative to improve educational access and equity, the research specifically examines the management of School Operational Assistance (Bantuan Operasional Sekolah/ BOS) funds in a religious education setting. Using a qualitative exploratory design, data were gathered through observations, in-depth interviews, and document analysis. Findings reveal that BOS fund management is marked by participatory planning, accountable execution, and digital-based transparency. The leadership of school principals proves instrumental in aligning budget use with educational priorities and stakeholder engagement. Despite limited funding, these mechanisms have led to notable improvements in educational service delivery. The study contributes to the discourse on educational policy by highlighting the role of governance and community involvement in maximizing the impact of cost-free education initiatives.*

Abstrak: Penelitian ini mengeksplorasi implementasi kebijakan pendidikan tanpa biaya pada jenjang pendidikan menengah Islam, dengan fokus pada kontribusi kebijakan tersebut terhadap peningkatan mutu pendidikan. Kebijakan ini merupakan bagian dari inisiatif nasional untuk memperluas akses dan pemerataan pendidikan, yang dalam konteks ini dikaji melalui pengelolaan dana Bantuan Operasional Sekolah (BOS) di lingkungan pendidikan keagamaan. Dengan menggunakan desain eksploratif kualitatif, data dikumpulkan melalui observasi, wawancara mendalam, dan studi dokumentasi. Temuan menunjukkan bahwa pengelolaan dana BOS dilakukan melalui perencanaan partisipatif, pelaksanaan yang akuntabel, dan transparansi berbasis digital. Kepemimpinan kepala madrasah memainkan peran kunci dalam menyelaraskan penggunaan anggaran dengan prioritas pendidikan serta membangun keterlibatan para pemangku kepentingan. Meskipun dana terbatas, mekanisme ini terbukti mampu meningkatkan kualitas layanan pendidikan. Studi ini memberikan kontribusi pada wacana kebijakan pendidikan dengan menekankan pentingnya tata kelola dan partisipasi masyarakat dalam mengoptimalkan dampak dari kebijakan pendidikan tanpa biaya.

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INTRODUCTION

Education serves as a fundamental foundation for the advancement of human civilization. It functions as a structured mechanism for transmitting values, knowledge, and skills across generations, thereby playing a crucial role in character formation and the enhancement of human quality of life (Hambali dan Muallimin, 2020). Education is not a neutral system; rather, it is a domain of social interaction involving multiple stakeholders, particularly teachers as educators and students as both recipients and active participants in the learning process. This relationship becomes harmonious when both parties operate within a framework of balanced rights and responsibilities.

Educators hold a central role in the educational process, as they are responsible for knowledge transmission (cognitive domain), attitude development (affective domain), and the cultivation of skills (psychomotor domain) (Amri, 2013). Conversely, students are expected to participate with discipline and active engagement. The quality of the teacher–student relationship directly influences learning outcomes, as reflected in various pedagogical approaches and contemporary educational philosophies (Sunaryo, 2017).

Education can be examined from two primary perspectives: the social and the individual. From a social perspective, education serves as a vehicle for cultural transmission, the reinforcement of societal values, and the preservation of social institutions, thereby supporting societal continuity (Kuswandi, 2019). It also helps safeguard traditions and strengthens collective identity. From an individual perspective, education is a means to develop one's inherent potential, based on the belief that every person possesses latent abilities that can be cultivated through structured and sustained educational efforts. These two perspectives serve as the philosophical foundation for the development of national education systems, including Islamic education (Langgulong, 1991).

Madrasahs play a critical role in Islamic education as formal institutions that integrate Islamic values with the national education framework (Nata, 2012). However, compared to general educational institutions, madrasahs (both public and private) continue to face significant challenges, particularly in the area of management. These include inefficient resource utilization, lack of innovation in governance, and limited adaptability to rapid social and technological change (Pidarta, 2009).

The complexity of madrasah management becomes more evident when considering internal institutional characteristics. Many madrasahs operate under paternalistic, and at times even feudal, traditions that hinder the development of professional and accountable management systems (Mastuhu, 1999). Additionally, the involvement of foundation boards in academic affairs (particularly in private madrasahs) often undermines institutional autonomy and leads to conflicts of interest, ultimately resulting in organizational stagnation.

One of the key contemporary challenges faced by madrasahs is the issue of identity and responsiveness to societal change. Many madrasahs are slow to respond to real-world societal issues, which diminishes their relevance in the public eye. This represents not only an epistemological challenge but also a practical one,

particularly in the development of curricula and learning strategies (Tilaar, 2000). Human resources also remain a pressing issue. Many educators in madrasahs come from religious academic backgrounds, which often limits innovation and adaptability to the evolving landscape of science and technology (Hutabarat, 2024).

Improving the quality of madrasahs requires reform in the recruitment of educators, particularly with regard to expertise, qualifications, and professional competencies. However, this reform must not neglect the pesantren values that serve as the cultural and historical roots of madrasahs. In this context, achieving a balance between professionalism and the preservation of traditional values is essential for the sustainable development of madrasahs (Asmuri et al., 2024).

To support educational access and quality, the government launched the School Operational Assistance (*Bantuan Operasional Sekolah/BOS*) Program, which also includes madrasahs. *BOS* funding supports tuition waivers for underprivileged students, operational costs for state madrasahs, and financial relief for private madrasahs. Funding is allocated per educational level: IDR 800,000 for MI, IDR 1,000,000 for MTs, and IDR 1,400,000 for MA per student annually (Zamjani et al., 2020). While the *BOS* program helps reduce dropout rates, the funding is insufficient to meet the operational needs of madrasahs, which typically have a more comprehensive curriculum than public schools. Moreover, madrasahs do not receive regional *BOS* (*Bantuan Operasional Sekolah Daerah/BOSDA*) and are prohibited from collecting additional fees. These conditions limit efforts to improve quality, support student achievement, and develop superior programs (Apandi, 2019).

This situation calls for madrasah principals to become transformative leaders capable of managing funds creatively, efficiently, and collaboratively. Adaptive managerial approaches that leverage local resources are essential to realizing inclusive, equitable, and high-quality Islamic education.

Given these challenges, it is important to evaluate the effectiveness of the *BOS* program in improving educational quality in madrasahs and to identify management strategies that have been or should be developed to address budget constraints. This article aims to critically examine the practice of madrasah management in the context of *BOS* fund implementation, highlighting challenges, constraints, and innovations undertaken by Islamic educational institutions in pursuing quality and inclusive education.

A relevant empirical context for exploring this issue is Madrasah Tsanawiyah Negeri 1 South Tangerang City, which faces challenges in optimizing the use of *BOS* funds. The institution's heavier curriculum compared to public schools, limited funding allocations, and lack of *BOSDA* support create a gap in meeting learning needs and fostering student achievement (Wekke et al., 2024). These disparities raise managerial concerns related to budget adequacy, distribution strategies, and the effectiveness of fund utilization in supporting quality improvements.

This study focuses on examining the adequacy of *BOS* funds in supporting the learning process, the strategies madrasahs use to address budgetary constraints, and how funds are utilized to improve student performance (Umuri, 2010). Additionally, the study explores the extent to which parents are involved in fund

management and whether *BOS* funding contributes to increased student participation and specialization.

Ultimately, this study seeks to assess the adequacy, utilization strategies, and managerial innovations implemented by MTsN 1 South Tangerang City in leveraging *BOS* funds as a tool for quality improvement. The findings are expected to provide both academic contributions to Islamic education management and practical insights for policymakers and madrasah leaders in formulating more equitable and responsive financing strategies.

METHOD

This study employed a qualitative approach and was conducted at Madrasah Tsanawiyah Negeri 1, South Tangerang City. This particular madrasah was selected due to its reputation as one of the leading Islamic secondary schools, having achieved various national and international accomplishments. Its success makes it an appropriate subject for examining managerial strategies in utilizing *BOS* funds to enhance the quality of education.

A qualitative approach was chosen because it aligns with the research objective, to explore the meanings, strategies, and lived experiences of educational stakeholders in-depth and within a natural context. Data were collected through direct observation, in-depth interviews, and literature review. Observations were conducted to understand the actual conditions in the field and to assess the relevance between observed practices and the responses given by informants (Al Haddar et al., 2023; Moleong, 2010). In-depth interviews were used to explore the perspectives, strategies, and experiences of madrasah stakeholders, particularly the principal and teachers. Meanwhile, literature reviews were conducted to obtain secondary data from various relevant documents, books, regulations, and prior research (Lincoln & Guba, 1985).

The collected data were analyzed inductively by organizing the information, categorizing it into themes or patterns, and interpreting the meanings derived from the findings. The analysis was carried out concurrently with data collection, allowing the researcher to make necessary adjustments or deepen certain aspects during the research process (Kirk & Miller, 1986).

The findings are presented in a narrative and descriptive manner, emphasizing key insights relevant to the research problem. The results are conveyed through interpretive narratives that describe the relationships between the observed phenomena and the madrasah's managerial strategies in addressing *BOS* funding limitations to improve the quality of education and student achievement.

RESULT AND DISCUSSION

Free Education in Overview

Education plays a vital role in developing individuals' intellect, character, and skills to meet future challenges. It is defined legally and philosophically as a conscious effort to maximize students' potential (Dewantara, 1967; Dewey, 2024).

Free education, conceptually, refers to the provision of education without imposing financial burdens on learners (Putri, 2019; Trimarco, 1998).

The Indonesian Constitution guarantees every citizen's right to education, and obligates the government to fund basic education through state and regional budgets (E. Prasetyo, 2020; Sari & Khoiri, 2023). Despite this legal foundation, implementation faces financial and operational hurdles, particularly in ensuring educational equity for disadvantaged groups (Sumar & Prasetyo, 2024).

The government launched the *BOS* program to support compulsory education, as reinforced by Presidential Instruction No. 5 of 2006. However, regulatory frameworks, such as Government Regulation No. 48 of 2008 and Ministerial Regulation No. 75 of 2016, allow limited community funding only under voluntary and transparent terms (Apandi, 2019; Yati, 2019).

In madrasahs under the Ministry of Religious Affairs, similar provisions apply, with additional regulations for community participation through Madrasah Committees (Hanum, 2015). Yet, many madrasahs still struggle with underfunding, as they do not receive *BOSDA* (regional funds), and their more complex curriculum demands greater financial resources (Halim, 2018; Partiw, 2022).

Despite these constraints, the state remains constitutionally bound to ensure free education. Community involvement must not shift the financial burden onto families. Therefore, additional support must comply with legal standards and remain non-obligatory.

While the concept of free education is constitutionally protected and operationalized through programs like *BOS*, its practical implementation reveals systemic gaps, especially in Islamic education institutions. The unequal distribution of funding and restrictive financial regulations disproportionately affect madrasahs, limiting their ability to innovate and compete with general schools. These challenges underscore the need for a policy shift (from uniformity to contextual equity) allowing differentiated support mechanisms based on institutional characteristics and local needs. Without such systemic recalibration, the aspiration of equitable, quality, and free education risks remaining rhetorical rather than transformative.

The Importance and Importance of Free Education

Free education is a strategic approach to broaden educational access, particularly for marginalized and underprivileged groups. It aligns with global commitments like UNESCO's Education for All (1990, 2000), and has been successfully adopted in countries such as Norway, Denmark, Sweden, Brazil, and Argentina (Earle et al., 2018; de Gayardon, 2017; Veza, 2016).

In Indonesia, this ideal is reflected in the National Education System Law and supported through the *BOS* (School Operational Assistance) program. However, education remains not fully free in practice, as various charges persist under the guise of community participation. Government regulations such as Permendikbud No. 75/2016 and PMA No. 90/2013 regulate public contributions, which must remain voluntary and transparent (Supriadi, 2006).

The cost of education involves more than institutional fees. It includes indirect and personal expenses (like transportation, uniforms, and opportunity costs) (Agung & Runtini, 2010; Hallaq, 2018). Educational financing requires accurate cost analysis at both micro and macro levels (Tilaar, 2000), and is influenced by factors such as teacher salaries, instructional methods, and school infrastructure (Prima & Mardiyah, 2025).

In Islamic education, sound financial management is essential. While Islamic tradition discourages monetizing knowledge, madrasahs today must adopt professional budgeting and accountability systems to remain competitive and relevant (Langgulung, 1991; Mastuhu, 1999; Waruwu et al., 2022). Misunderstandings about “free education” as costless for all must be addressed through improved public awareness and transparent institutional governance.

While the policy of free education is rooted in ideals of equity and justice, its practical interpretation in Indonesia reflects a partial subsidy model rather than complete cost elimination. This discrepancy creates unrealistic expectations among the public and places pressure on schools and madrasahs to deliver quality outcomes with limited resources. The challenge lies not only in increasing funding but in redefining the social contract between the state, communities, and educational institutions. A more nuanced policy framework is needed, one that integrates state guarantees with structured community involvement and recognizes the true, shared cost of delivering quality education for all.

The Essence of Free Education and Its Financing Components in the Perspective of Islamic Education

Free education is a constitutional right in Indonesia, affirmed by Article 31 of the 1945 Constitution and supported through programs like BOS to ease financial burdens (Faizin, 2020; Suprobo, 2012). Globally, countries like Norway, Sweden, Brazil, and Cuba offer cost-free education to promote equitable access (Supriadi, 2006), aligned with UNESCO's Education for All agenda (Hadi et al., 2024).

In Islamic thought, education is a communal obligation with moral and spiritual significance. The Qur'an (Al-Mujādalah [58]:11) and Hadith emphasize the elevated status of knowledge and its seekers (Khomaeny, 2019; Idris, 2020). Historically, Islamic states, especially during the Prophet's era and Abbasid Caliphate, funded education through public finances like Bayt al-Māl and kharāj taxes (Al-Mawardi, 2016; Mughal, 2011; Zuhdi, 2010). Education was seen as a shared responsibility, not a commodity.

However, modern neoliberal models have commodified education, prioritizing market values over spiritual and ethical goals (Kholik, 2025; W. Prasetyo, 2009; Santoso, 2022). This trend marginalizes the poor and undermines the *maqāṣid al-sharī'ah*, particularly *hifẓ al-ʿaql* (protection of intellect) (Jasser, 2008). Furthermore, Islamic teachings strictly prohibit monetizing religious knowledge for personal gain (Andriani et al., 2022).

To counter this, a new paradigm is needed, one that restores education's social mission through halal funding like waqf, infaq, and Islamic CSR, and curricula that promote social justice and ethical growth (Zuhdi, 2010; A'la Al-Maududi, 1966).

While Islamic educational philosophy supports universal access and state responsibility, its practical implementation is constrained by global economic forces and policy dependencies. The dominance of market-oriented systems promoted by WTO, GATS, and multilateral lenders has eroded the state's autonomy in shaping inclusive educational policies (Zuriah, 2015). For Muslim-majority countries, this creates a paradox: adhering to religious obligations while operating under secular, profit-driven global frameworks. A comprehensive reform requires not only funding innovation but also ideological resistance to educational commodification, ensuring that Islamic education systems serve as vehicles of equity, not elitism.

BOS Fund Management Practices in MTsN 1 South Tangerang City: Efficiency, Transparency, and Innovation

MTsN 1 South Tangerang demonstrates an exemplary model of BOS fund management marked by transparency, efficiency, and innovation. The planning process is collaborative, involving teachers, staff, and committee members, with the *Rencana Kegiatan dan Anggaran Madrasah (RKAM)* as its foundation (Head of MTsN 1, personal communication, 2019; Hidayat & Machali, 2012).

BOS funds are allocated to key educational priorities, including learning materials, teacher development, and ICT-integrated classrooms (Umuri, 2010). Despite limited budgets, the school has initiated successful programs such as Olympiad coaching and tahfidz mentoring, supported by voluntary community contributions (Sari & Khoiri, 2023).

Transparency is ensured through digital reporting, public displays, and internal accountability mechanisms (Waruwu et al., 2022; Appointed staff by KPA, personal communication, 2019). Use of platforms like SIMBOS and regular financial training ensures administrative compliance and strategic planning.

The school's achievements (both academic and extracurricular) are closely linked to BOS-funded initiatives. However, regulatory rigidity limits funding flexibility for infrastructure and long-term needs (Rukmana, 2024). To address this, the madrasah engages ethically with external stakeholders such as CSR programs and philanthropic organizations.

Crucially, the principal's transformational leadership fosters an inclusive culture of innovation and accountability, driving continuous institutional improvement (Hambali & Muallimin, 2020; Mulyasa, 2022). The case of MTsN 1 highlights that success depends more on leadership and governance quality than funding quantity (Prima & Mardiyah, 2025).

Thus, MTsN 1's practices offer a replicable model for other Islamic schools. Scaling such governance models (via training, regulatory support, and financial facilitation) can strengthen the national Islamic education system (Hanum, 2015; Hidayat & Machali, 2012).

While MTsN 1's BOS management sets a high standard, it also reveals systemic gaps in national policy. Success relies heavily on localized leadership and initiative rather than a uniformly enabling policy environment. The rigidity of BOS regulations and the lack of BOSDA funding for madrasahs signal a structural inequity compared to general schools. Without broader policy reform, such as

flexible budgeting frameworks and capacity-building for under-resourced institutions, the replication of MTsN 1's model may remain isolated. Effective decentralization must be accompanied by centralized support that empowers all madrasahs to thrive within their unique contexts.

Field Practice of BOS Fund Management in MTsN 1 South Tangerang City

The implementation of the *BOS* program at MTsN 1 South Tangerang exemplifies effective, accountable, and community-driven educational governance. Through participatory planning involving the principal, *BOS* team, and committee representatives, the *Rencana Kegiatan dan Anggaran Madrasah (RKAM)* is formulated to reflect actual institutional needs (Head of Administration, personal communication; Falah & Hadna, 2022).

BOS funds are used not only for essential supplies, but also for teacher training, curriculum improvement, and digital classroom development, emphasizing learning quality (Mulyasa, 2022). Financial transparency is maintained through public announcements, digital reporting, and oversight by the Ministry's online systems (Appointed staff by KPA, personal communication, 2019).

Voluntary community contributions follow the regulatory framework of PMA No. 90/2013 and Decree No. 2913/2015, ensuring non-coercive, transparent fundraising (Idris, 2020; Rukmana, 2024). Despite budget limitations, especially for infrastructure, the school creatively supplements *BOS* funds via partnerships with zakat agencies, CSR, and volunteers (Kholik, 2025).

The principal's transformative leadership fosters stakeholder participation and professional financial management (Apandi, 2019). Outcomes include improved student achievement in academic and religious fields, and enhanced teacher competence through *BOS*-supported training (Principal, MTsN 1, personal communication, 2019).

Furthermore, *BOS* management at MTsN 1 supports educational equity by prioritizing underprivileged students, upholding Islamic values of inclusiveness and justice (Rukmana, 2024). The school's approach reflects integration between responsive leadership, active community engagement, and a transparent system (Asmuri et al., 2024), aligning with *maqāṣid al-sharī'ah* principles of intellect and wealth preservation (Jasser, 2008; Suliyah, 2024).

Although MTsN 1 South Tangerang provides a promising model, its success highlights a broader issue: the heavy reliance on institutional initiative rather than systemic support. Many madrasahs lack the human resources, leadership capacity, and external networks needed to replicate this model. National policies must shift from standardized compliance toward adaptive frameworks that support localized innovation. Without addressing regulatory rigidity and unequal access to complementary funding, such best practices risk becoming isolated success stories rather than national norms. Strategic policy reforms should include differentiated assistance, leadership incubation, and regulatory flexibility to foster systemic equity and sustainability in Islamic education.

CONCLUSION

This study demonstrates that the management of *BOS* funds at MTsN 1 South Tangerang City exemplifies professional, transparent, and participatory educational governance. The madrasah does not merely implement government policies in a procedural manner but substantively utilizes *BOS* funds as a strategic instrument to enhance the quality of education. The preparation of the *RKAM* is conducted through inclusive deliberation involving teachers, administrative staff, and the school committee, ensuring that budget allocations are aligned with the actual needs of the institution.

The allocation of *BOS* funds is consistently directed toward strengthening learning processes and developing the competencies of both students and teachers. Key programs such as classroom digitalization, teacher training, and academic and religious coaching are effectively implemented with *BOS* support. This indicates that despite the nominal limitations of *BOS* funding, its impact is largely determined by the managerial capacity, creativity of the school leadership, and the quality of institutional governance. MTsN 1 South Tangerang has successfully optimized fund utilization based on principles of efficiency and quality orientation.

Transparency and accountability are central to the success of *BOS* fund management in this madrasah. All financial disbursements are systematically recorded, publicly announced, and reported through an integrated information system accessible to stakeholders. This practice fosters public trust and reinforces the legitimacy of the institution as a public service entity entrusted with managing state funds. The commitment to good governance is reflected not only in formal reporting but also in inclusive and open decision-making processes.

Nevertheless, structural challenges persist. The limited flexibility in *BOS* regulations and the absence of *BOSDA* support for state madrasahs hinder the development of long-term infrastructure and programs. Despite these constraints, MTsN 1 South Tangerang demonstrates strategic resilience by establishing external partnerships and mobilizing non-governmental financial support in a lawful and ethical manner. This reveals that madrasahs can function as intelligent and autonomous entities (beyond being policy executors) capable of visionary and context-sensitive resource management.

In conclusion, this field study affirms that the effective management of *BOS* funds in state madrasahs, when driven by integrity, strong managerial capacity, and active community engagement, can act as a catalyst for improving the quality of Islamic education in Indonesia. The best practices demonstrated by MTsN 1 South Tangerang City merit replication across other madrasahs. Moreover, the government is encouraged to revisit and refine existing *BOS* policies, introducing greater flexibility without compromising accountability, to support the sustainable and equitable development of Islamic educational institutions nationwide.

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