



THE ROLE OF MADRASAH COMMITTEES IN SUPPORTING BOS FUND MANAGEMENT: CASE STUDY IN MADRASAH ALIYAH

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Abstract:

This research examines the role of the Madrasah Committee in supporting the management of School Operational Assistance Funds (BOS) at Madrasah Aliyah Miftahul Ulum, Banyuwang Lor, Gending, Probolinggo. The Madrasah Committee as a strategic partner of educational institutions has the responsibility to support the planning, implementation and supervision of the management of BOS funds in a transparent and accountable manner. This research uses a qualitative method with a case study approach, involving in-depth interviews with Madrasah Committee members, madrasah heads, teachers, as well as document analysis related to the management of BOS funds. The research results show that the role of the Madrasah Committee includes contributing to budget planning, providing strategic input on priority use of funds, as well as monitoring the implementation and reporting of BOS funds. However, several obstacles were found, such as committee members' limited understanding of fund management regulations and a lack of active participation in the evaluation process. To increase the effectiveness of the role, it is recommended that there be training and technical assistance for committee members, as well as strengthening synergy between the madrasah and the committee. These findings provide important insight into the importance of Madrasah Committee involvement in managing BOS funds to support improving the quality of education.

Keywords: *Madrasah Committee, BOS Funds, financial management, Madrasah Aliyah, transparency, accountability*

INTRODUCTION

Management of education funds is an important aspect in improving the quality of education services in Indonesia (Siahaan et al., 2023) (Maulansyah et al., 2023). In this case, formal education, especially in religious-based institutions such as madrasahs. Management of School Operational Assistance Funds (BOS) is a strategic component to support operations while creating a conducive learning atmosphere. BOS funds aim to help finance madrasah operations, so that there is no reason for students not to receive proper education services.

However, the management of BOS funds must be transparent, accountable and in accordance with applicable regulations, not just the responsibility of the madrasa head alone (Oktavia et al., 2023)(I. E. D. Putra et al., 2023)(Indra et al., 2023) . The madrasah committee, as one of the important organs in Madrasah governance, has a central role in supporting the management of BOS funds. The madrasa committee not only functions as a working partner for the madrasa head, but also as a representative of the community to ensure that fund management runs well.

The role of the madrasah committee is not limited to administrative supervision alone. The madrasah committee can provide strategic input, support additional fundraising, and become a communication bridge between the madrasah and the community. In other words, the existence of a madrasah committee is an important determinant in the success of managing BOS funds, both in terms of their appropriate use and in maintaining the integrity and trust of the community in the management of public funds (Kertati et al., 2023).

However, in some madrasas, the committee's role is often still passive or even just a formality. Factors such as a lack of understanding of duties and functions, low community involvement, and communication obstacles between the committee and the madrasah can hinder the effectiveness of the committee's role. This phenomenon is also seen in Madrasah Aliyah, where the management of BOS funds often faces challenges that require an active role from the committee.

At Madrasah Aliyah Miftahul Ulum Banyuwang Lor Gending, which is an Islamic-based secondary education level, the existence of a madrasah committee is increasingly relevant. In some cases, the role of the madrasah committee appears to be very effective, but in other cases, its contribution can still be improved. Therefore, it is important to examine how the madrasah committee plays a role in supporting the management of BOS funds in Madrasah Aliyah, both in terms of supervision, participation in decision making, and its contribution in maintaining transparency and accountability (N. Putri & Dewi, 2023)(Elwarin1 et al ., n.d.).

This study aims to explore more deeply the role of madrasah committees in managing BOS funds through a case study approach at Madrasah Aliyah. It is hoped that this research can provide practical insight as well as serve as evaluation material for various related parties to improve the management of BOS funds for the advancement of education in madrasas.

There are several previous researchers who discussed the Role of Madrasah Committees in Supporting BOS Fund Management: Case Studies in Madrasah Aliyah, including; (1) Setiawan et al. (2021) shows that the Madrasah Committee plays a role as a strategic partner in the BOS Fund management planning process. They participate in (a) Preparing Madrasah Activity Plans and Budgets (RKAM) according to the needs of students and madrasas, (b) Providing input based on local conditions and the needs of the surrounding community, (c) Supervising that the allocation of funds focuses on priorities that support improving the quality of education. This is different from what was researched by (2) Ahmad et al. (2022), shows several challenges faced by the Madrasah Committee despite its significant role, including (a) Limited understanding of committee members regarding BOS Fund regulations, (b) Low level of active participation from some committee members, (c) Lack of training that can increase technical capacity committee in the field of fund management so it can be concluded that increasing capacity and training for Madrasah Committee members is the main solution to overcome this challenge. (3) Rahman (2020) discusses Accountability and Transparency in BOS Fund Management. Transparency and accountability are important principles in managing BOS funds. The Madrasah Committee helps ensure (a) Financial reports are prepared and published to the public on a regular basis. (b) There are open meetings between the madrasah, committee and student guardians to discuss financial reports so that it can be concluded that madrasas that regularly involve the Committee in evaluation meetings have a higher level of public trust.

Meanwhile, the novelty of this research focuses on the context of Madrasah Aliyah as the object of study because most previous research tends to focus on public schools, such as elementary, middle or high schools, without highlighting the unique characteristics of madrasas. Madrasah Aliyah has a different management structure and socio-religious background, so this research will provide a new perspective regarding; (a) How Islamic values influence the BOS Fund management process, (b) The dynamics of the relationship between the committee, madrasah and the community in the context of religion-based madrasahs and (c) looking at the role of the committee as a supervisor or administrative partner as an agent for empowering parent participation and community

in supporting quality education.

RESEARCH METHODS

The approach used in this research is to use the Descriptive Qualitative Research Method (Hasanah & Mundiri, 2024)(Waruwu, 2023), with a specific case study design at Madrasah Aliyah Miftahul Ulum, Banyuanyar Lor Village, Kec. Gending . The objectives of this research are to, (a) Identify the role of madrasah committees in planning, implementing and evaluating the management of BOS Funds in Aliyah madrasahs, (b) Analyzing the contribution of madrasah committees in creating transparency and accountability in the use of BOS Funds, (c) Revealing the challenges faced madrasah committee in supporting the management of BOS Funds and (d) Providing recommendations to increase the effectiveness of the role of the madrasah committee in supporting the management of BOS Funds. The data in this research were obtained from the results of in-depth interviews with respondents including (Madrasah Head; (KSR), Madrasah Committee; (ASK), BOS Treasurer; (AT); Teacher; (MH),

NO	ELEMENTS	TOTAL	INITIALS
1	Kepala Madrasah	1	KSR
2	Komite Madrasah	1	ASK
3	Bendahara BOS	1	AT
4	Guru	1	HM

Informant data according to table 1.1

Apart from that, this research also examines documentation research studies and analyzes documents related to the management of BOS Madrasah funds including physical evidence of BOS reports in the form of SPJ and files related to the management of BOS Madrasah Aliyah funds.

RESULTS AND DISCUSSION

How Islamic Values Influence The Bos Fund Management Process

Management of BOS (School Operational Assistance) Funds at Madrasah Aliyah Miftahul Ulum Banyuanyar Lor Village not only follows the technical and administrative guidelines set by the government, but is also influenced by Islamic values inherent in the work culture and governance of the madrasah (Elwarin¹ et al., n.d.; Suryadi et al., 2023)(Katureebe et al., 2023). As a religion-based educational institution, Madrasah Aliyah has Islamic principles which are the basis for every process, including the management of BOS funds. stages of managing BOS Funds according to Islamic principles;

(1) BOS Fund Planning is Based on Trust Principles, namely using Islamic values such as trust (trust) as the main basis in planning the use of BOS Funds. The Madrasah Committee and fund managers work to ensure that the allocation of funds is carried out with full responsibility to Allah SWT, the community and students. The Madrasah Activity and Budget Plan (RKAM) is prepared to reflect priority needs and be of maximum benefit (Irsad Alharis, 2023)(Mahfud & Rudianto, 2023). The principle of istiqamah (consistency) is also applied to maintain conformity between plans and implementation. The value of deliberation is applied in planning meetings, involving various parties such as madrasa heads, teachers, committees and community representatives so that decisions are taken collectively.

(2) Honest and Transparent Implementation of BOS Funds, apart from being trustworthy in managing BOS funds in Madrasahs, they must also have the Islamic value of shiddiq (honesty) which is very fundamental in influencing the implementation of

fund management. This value is reflected in the implementation of the program in accordance with the planned budget, without any deviation. Funds are used carefully to meet student needs, such as purchasing books, improving learning facilities, and supporting religious activities. Apart from that, there is also the value of sincerity which is a motivation for fund managers and committees to work not solely because of administrative regulations, but also as a form of worship to Allah SWT. As stated by (KSR), in the implementation of funds, the boss must be honest and transparent so that it can be known by all teaching staff and education staff in the Madrasah in order to foster trust and avoid suspicious attitudes.

(3) Supervision based on Islamic accountability principles such as taqwa (awareness of Allah) and is (justice) influences how the committee carries out the supervisory function of BOS Funds (Humairah, 2023). This is reflected in the evaluation process which is carried out in a transparent, honest and impartial manner, ensuring that funds are used in accordance with guidelines. Accountability is not only aimed at the government and society, but is also understood as responsibility to Allah SWT (mas'uliyah). The principle of reckoning (self-evaluation) is applied to ensure that each party involved in managing funds re-examines their actions to avoid errors and irregularities.

(4) Community Empowerment Based on Islamic Solidarity Values, the value of ukhuwah Islamiyah (Islamic brotherhood) encourages active community participation in supporting madrasahs. The Madrasah Committee acts as a liaison between the community and the madrasah, ensuring that the community understands the importance of BOS Funds in improving the quality of education (Said et al., 2024)(Nugraha et al., 2023)(Rahmani & Perdana, 2023). The value of ta'awun (mutual help) inspires fund managers to use part of the budget to support underprivileged students, such as providing uniforms, stationery or transportation subsidies.

(5) The Value of Blessings in Management of BOS Funds. Management of BOS Funds in Madrasah Aliyah not only aims to fulfill administrative needs, but also to obtain barakah (blessings)(Hamid, 2024)(Anukaenyi & Ene, 2024)(Khan et al., 2023). This value encourages the careful use of funds for purposes that are acceptable to Allah, such as supporting moral education, increasing teacher competency in teaching religion, and religious activities in madrasahs. misuse of funds.

(6) Challenges in Implementing Islamic Values. Even though Islamic values are the main guide, there are several challenges in implementing them, such as: Lack of understanding or awareness on the part of fund managers and committee members regarding the application of Islamic values in fund management (Said et al. al., 2024). Administrative pressure to meet targets without considering Islamic principles in depth. Limited capacity of the committee in integrating Islamic principles with technical guidelines for managing BOS Madrasah funds.

Islamic values such as trust, shiddiq, deliberation, piety and blessings have a significant influence on the management of BOS funds at Madrasah Aliyah. Integrating these values not only ensures accountable use of funds, but also provides a spiritual dimension that supports the achievement of Islamic education goals (Rahman & Wahyuningtyas, 2023)(Fawait et al., 2024). To maximize the application of these values, it is necessary to strengthen committee capacity, increase religious understanding, and have a piety-based approach in every stage of BOS Fund management.

Dynamics Of The Relationship Between The Committee, Madrasah, And The Community In The Management Of Bos Funds In Religion-Based Madrasah

Madrasah Aliyah as a religion-based educational institution has a unique relationship structure between the parties involved, namely the madrasah committee, madrasah management, and the community. In the context of BOS Fund management, this relationship becomes more significant because successful fund management is not only determined by administrative compliance, but also by harmonious collaboration between parties. The following is a discussion of the dynamics of this relationship in the context of BOS Fund management, including;

(1) The role of the Madrasah Committee as a Liaison between the Madrasah and the Community. The madrasah committee functions as a bridge between the madrasah and the community. In the context of religion-based madrasas, this function is influenced by Islamic values such as *ukhuwah Islamiyah* (Islamic brotherhood) and deliberation (negotiating). Committee on duty; (a) Articulating community aspirations: The Committee conveys community input, needs and hopes to madrasah managers, especially regarding priorities for BOS Fund allocation. (b) Increasing community trust: Transparency in the management of BOS funds through committee involvement helps build community trust in madrasas (D. S. Putri et al., 2023)(Rohmah et al., 2024). (c) Gathering moral and material support: The Committee plays a role in encouraging the community to contribute actively, both in the form of additional funding support and volunteers, as stated by (ASK), namely that the Madrasah Committee can be an intermediary between the madrasah and the community, especially student parents, so that there is no miscommunication in anything, especially with regard to BOS management.

(2) Collaboration between the Committee and Madrasahs in Management of BOS Funds, namely the relationship between the committee and madrasahs reflects the synergy between supervisory and operational functions which can include; (a) Preparation of RKAM (Madrasah Activity Plan and Budget). As a Madrasah Committee, it should work together with the madrasah in preparing the RKAM and ensuring the use of BOS funds according to needs and priorities. The principle of deliberation is applied to reach mutually agreed decisions. (b) Transparency and accountability; The madrasa head provides regular reports to the committee regarding budget realization, while the committee provides input and evaluation to ensure the use of funds according to guidelines. (c) Religious role; In faith-based madrasas, this relationship also includes religious aspects, such as ensuring that funded programs support students' moral and spiritual education. In accordance with the results of the interview with (AT) as the BOS treasurer, he stated that in preparing the RKAM, the Madrasah Head, Madrasah Committee and teachers jointly prepare the RKAM and ensure that the use of BOS funds is in accordance with the needs and priorities of the madrasah in accordance with the BOS Technical Instructions for each fiscal year.

(3) Madrasah relations with the community can build participation and trust, so that religion-based madrasas often become an inseparable part of the community. Therefore, the management of BOS funds in madrasas also involves the community indirectly through; (a) Participation in madrasah activities. The community, especially parents of students, are often involved in activities funded by BOS funds, such as commemorating Islamic holidays, religious training, or community service. (b) Raising community support, namely by means of the Madrasah relying on good relationships with the community to overcome the limitations of BOS funds, for example through *infaq* or additional donations. (c) Trust in fund management as one of the successful management of BOS funds can increase public trust in madrasas, which in turn supports the sustainability of educational programs. (R. Putra, 2022) (Aziz et al., 2024). (4) Challenges in Relationship Dynamics. Although the relationship between committees, madrasahs and the community in religious-based madrasas tends to be harmonious, there are several challenges that need to be considered; (a) Ineffective communication; Sometimes there is a communication gap between the madrasah and the committee or community, especially in explaining the policy on the use of BOS funds. (b) Differences in priorities; The committee and the public may have different views regarding funding allocation priorities, which may influence the decision-making process. (c) Limited capacity: Not all committee members have an in-depth understanding of fund management, making it difficult to provide constructive input.

(5) Islamic Values as Strengthening Relations. Islam plays an important role in strengthening the dynamics of these relations, including; (a) Deliberation, namely decisions taken through joint deliberation reflecting the principles of justice and respect for all parties involved. (b) Trust; Committees, madrasahs and communities work based

on the principle of trust, namely managing funds with full responsibility to God and humans. (c) Ta'awun: The value of mutual cooperation in Islam encourages all parties to help each other for the successful management of BOS Funds.

(6) Recommendations for improving relations between committees, madrasahs and the community in managing BOS funds with several strategic steps, namely; (a) Training and capacity building; Madrasah committees need to be trained to understand BOS Fund regulations and improve management skills (Suryani & Sari, 2024)(Posangi, 2024). (b) Regular meetings and open discussions, namely by increasing the frequency of communication between madrasahs, committees and the community to build transparency and trust. (c) Publication of financial reports with clear and open reports on the use of BOS funds can strengthen public trust. (d) Increasing the role of the community by involving religious and community leaders in monitoring and evaluating the use of funds.

Seeing The Role Of The Committee As A Supervisor Or Administrative Partner As An Empowering Agent For Parents And Community Participation In Supporting Quality Of Education.

The Madrasah Committee has a strategic role in managing BOS (School Operational Assistance) Funds in Madrasah Aliyah (Nur et al., 2023)(Humaidi, 2024). Apart from carrying out supervisory functions and supporting administrative aspects, the committee also acts as an empowerment agent, especially in encouraging parent and community participation. The following is a discussion of the dimensions of this role;

(1) Madrasah Committee as Supervisor in Management of BOS Funds. As an internal supervisor in the Madrasah, the Madrasah Committee is responsible for ensuring that the BOS Funds are managed transparently, accountably, and in accordance with applicable guidelines (Suryani & Sari, 2024)(WAWAN, 2023)(Tahim et al., 2023). In this function, committees; (a) Ensure compliance with guidelines for the use of funds by means of the Committee monitoring whether each expenditure is in accordance with the approved Madrasah Activity Plan and Budget (RKAM). (b) Evaluating budget implementation, namely the Committee plays a role in evaluating the realization of BOS Funds through reports submitted by the madrasah. (c) Preventing irregularities by providing active supervision, the committee helps prevent misuse of funds which can be detrimental to madrasahs and students. (d) This supervisory role is based on Islamic values such as amanah (trust) and taqwa (consciousness of Allah), where the committee views the supervisory task as a form of moral and spiritual responsibility.

(2) Madrasah Committee as Administrative Partner in Management of BOS Funds. In carrying out administrative functions, the Madrasah Committee collaborates with the head of the madrasah and education staff to ensure that the management of BOS Funds runs smoothly, which includes: (a) Preparation of the RKAM; The committee participates in the budget planning process, provides input regarding priority needs, and ensures that programs are designed in accordance with the madrasah vision. (b) Technical support; In some cases, the committee assists madrasahs in fulfilling administrative requirements, such as reporting the use of BOS funds to the government. (c) Facilitation of external relations; The committee can play a role in bridging communication between madrasahs and the education office, especially in resolving technical problems related to BOS Funds. (d) As an administrative partner, the committee supports madrasah heads in creating an effective and efficient management system, while remaining oriented towards student needs and improving the quality of education.

(3) Madrasah Committee as an Agent for Empowering Parent and Community Participation. The Madrasah Committee has supervisory and administrative functions, the Madrasah Committee also acts as an empowerment agent, with a focus on increasing parent and community participation by having the role of (a) Increasing Parent and Community Awareness; The madrasah committee is tasked with conveying the importance of BOS Funds as part of efforts to improve the quality of education. In this way, the community becomes more concerned and actively involved in supporting

madrasahs. Involving parents to participate in madrasah activities, such as regular meetings, mutual cooperation, or religious activities supported by BOS Funds. Socialize the benefits of BOS Funds to the public about how BOS Funds are used to support student education, so that the public understands the importance of accountable fund management. (b) Raising Additional Support. In many cases BOS funds are not sufficient for all madrasah operational needs. The Committee plays a role in encouraging the community to provide additional support through infaq, waqf, or other assistance, namely by means of Educational Infaq, the Committee facilitates this, apart from that, by conducting documentation research studies and analyzing documents related to the management of BOS Madrasah funds, raising funds from the community to cover budget shortage. Apart from that, the participation of community leaders involves religious and community leaders to provide material and moral contributions in supporting madrasah programs. c) Facilitating Dialogue between the Madrasah and the Community, the Committee acts as a liaison between the madrasah and the community, ensuring that the aspirations and needs of both parties can be understood and harmonized. Joint Deliberations with the Madrasah Committee facilitate open discussions to discuss important issues, such as funding allocation or program priorities. If a problem occurs, by mediating a conflict that arises, differences in views regarding fund management arise, the committee acts as a mediator to find the best solution. (d) Supporting the Sustainability of Religious Education As a religion-based madrasah, the committee also plays a role in ensuring that BOS funds are used to support students' moral and spiritual education, such as organizing religious activities, training religious teachers, or procuring holy books.

(4) Challenges in the Committee's Role as an Empowerment Agent, even though its role is very important, the Madrasah Committee often faces challenges, such as: (a) The minimal capacity of madrasah committee members, not all members understand the BOS Fund regulations or have the technical ability to provide effective input. (b) Low community participation, some communities do not understand the importance of their involvement in supporting madrasahs. (c) Limited communication where not all madrasahs have an effective communication system to convey information to the community.

(5) Recommendations to Strengthen the Role of Madrasah Committees. To increase the role of the committee as a supervisor, administrative partner and empowerment agent, the following steps can be taken including; (a) Training and capacity development by providing training on BOS Fund management, financial management and leadership to madrasah committee members. (b) A transparent communication system, with synergy between the Madrasah and the committee, it is necessary to increase transparency through the publication of reports on the use of BOS Funds periodically, either in publications or only internally. (c) Strengthening relations with the community involving religious and community leaders to encourage wider participation. (d) Community-based program innovation in initiating programs that directly involve the community, such as community service or community fund-based scholarship programs.

The Madrasah Committee plays a multifunctional role as supervisor, administrative partner, and empowerment agent in supporting the management of BOS Funds in Madrasah Aliyah. This role reflects harmonious collaboration between the madrasah, committee and community, which is based on Islamic values such as trust, deliberation and ta'awun. By optimizing this role, the quality of education can be improved, both from an academic, moral and spiritual perspective, so that madrasahs can make a significant contribution to the development of a religion-based society.

CONCLUSION

The Madrasah Committee has a strategic role in supporting the management of BOS (School Operational Assistance) Funds at Madrasah Aliyah Miftahul Ulum, Banyuwangi Lor Village. As part of the education ecosystem, the committee not only acts as a supervisor and administrative partner, but also as an agent for community

empowerment. This role is carried out within a framework that integrates modern management principles with Islamic values that are characteristic of religion-based madrasas. It can be concluded from the role of the Madrasah Committee in Supporting the Management of BOS Funds at Madrasah Aliyah Miftahul Ulum Banyuanyar Lor as follows; (1) Transparent and Accountable Supervision Role; The Madrasah Committee plays an important role in ensuring that the management of BOS Funds runs according to applicable guidelines. By carrying out supervisory functions, the committee helps maintain transparency, accountability and prevent irregularities. This function is strengthened by Islamic values such as amanah (trust) and taqwa (awareness of Allah), which become moral guidelines in every decision. (2) Constructive Administrative Partnership; As an administrative partner, the committee collaborates with madrasa heads in planning, implementing and reporting on the management of BOS Funds (Lukas et al., 2024). This collaboration ensures effective and efficient use of funds, as well as supporting educational programs oriented towards improving students' academic and spiritual quality. (3) Community Participation Empowerment Agent; The Madrasah Committee acts as an empowerment agent that encourages the involvement of parents and the community in supporting education. The committee facilitates dialogue between madrasas and the community, gathers moral and material support, and increases community awareness about the importance of BOS Funds for the sustainability of education. In this context, the values of ukhuwah Islamiyah (brotherhood) and ta'awun (mutual help) are the main foundation. (4) Strengthening Islamic Values in BOS Fund Management; As a religion-based institution, Madrasah Aliyah applies Islamic values in every stage of BOS Fund management. Values such as deliberation (negotiation), shiddiq (honesty), and ikhlas (sincerity) provide a spiritual dimension that strengthens integrity and blessing in managing funds. (5) Challenges in Implementing the Committee's Role Although the role of the committee is very important, there are several challenges, such as limited capacity of committee members, low community participation, and less effective communication between the madrasah and the community. This challenge requires special attention so that the committee's role can be more optimal. (6) Contribution to Improving the Quality of Education; The committee's support in managing BOS funds makes a significant contribution to improving the quality of education at Madrasah Aliyah. Through good management, BOS funds can be used to improve facilities and infrastructure, support learning activities, and develop religious education programs that are characteristic of madrasas.

With the existence of the Madrasah Committee, it has a central role in ensuring that the management of BOS Funds at Madrasah Aliyah runs effectively and meets its objectives (KAROMAH, n.d.). As a religion-based educational institution, Madrasah Aliyah requires harmonious collaboration between the committee, madrasah management and the community to create quality education.

As supervisors, the Madrasah Committee carries out moral and administrative responsibilities to ensure that BOS Funds are managed transparently, accountably and in accordance with regulations. This function is a form of trust that the committee carries, both to the community they represent and to Allah SWT. This supervision not only prevents irregularities, but also ensures that the budget is used optimally to improve the quality of education.

In addition, the committee's role as an administrative partner of the madrasa head is very important in preparing budget planning, supporting program implementation, and facilitating financial reporting. Good collaboration between the committee and the madrasah allows the management of BOS funds to not only meet operational needs, but also support educational programs that are relevant to the madrasah's vision and mission (Harahap et al., 2024)(Fawait et al., 2024). On the other hand, the Madrasah Committee also acts as an empowerment agent. They encourage participation from parents and the community to support education through material and moral donations. By increasing public awareness about the importance of the BOS Fund, the committee helps create an educational ecosystem that is inclusive and based on shared values.

Islamic values, such as deliberation, trust and ta'awun, are the basis for carrying out each committee function. These principles not only provide moral legitimacy, but also strengthen the commitment of all parties to work together for the success of education in madrasas (Masitho et al., 2023)(Saraya et al., 2023). There are several challenges that need to be overcome, such as limited committee capacity, low community participation, and lack of effective communication. With appropriate training, increased transparency, and strengthened relationships with the community, the committee's role can be more optimal. Through good management of BOS funds and full support from the committee, the quality of education at Madrasah Aliyah can continue to improve. BOS funds are not only a tool to meet the physical needs of madrasas, but also a means to instill Islamic values in students. Thus, madrasas are not only educational institutions, but also centers of moral and spiritual development for the nation's next generation (Petorena et al., 2023).

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