

Accountability and Transparency of Boss Funds: An Overview of Financial Management in Public Schools

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ABSTRACT

The School Operational Assistance (BOS) Fund serves as one of the primary fiscal instruments in Indonesia to support the operational needs of public schools. This study aims to evaluate the implementation of accountability and transparency principles in BOS fund management based on a comprehensive literature review of relevant studies and government regulations over the past decade. The findings reveal that while schools have generally complied with accountability standards such as budgeting, reporting, and internal oversight mechanisms, the implementation of transparency remains inconsistent. Limitations in information dissemination, financial literacy, and stakeholder engagement have hindered broader public monitoring and trust. This study concludes that enhancing the capacity of school financial managers, establishing accessible and inclusive information systems, and reinforcing community participation are strategic efforts needed to improve BOS fund governance. These findings are expected to inform future education finance policies aimed at achieving more accountable and transparent school financial systems.

Keywords: BOS Funds, Accountability, Transparency, School Finance, Good Governance

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INTRODUCTION

Education is the main foundation in creating superior and competitive human resources. With the achievement of equitable and quality education, the Indonesian government has allocated education funds through various programs, one of which is School Operational Assistance (BOS) since 2005. This program is intended to support the operational needs of schools and expand access and quality of learning for students (Permendikbud number 8, 2020). Furthermore, the Education Unit Operational Assistance Fund, hereinafter referred to as the BOSP Fund, is a special non-physical allocation fund to finance non-personnel operational needs in educational units (Permendikbudristek Number 63 of 2022, article (1)). This fund plays a significant role in supporting the school's daily activities such as the procurement of stationery, textbooks, and other supporting needs (Faizah *et al.*, 2022).

However, in practice, the management of BOS funds in public schools is still faced with a number of challenges, especially related to the principles of accountability and transparency. As expressed by (Munjiah and Daud, 2021), the effectiveness of BOS fund management in Indonesia is still lacking, as shown by a number of cases of irregularities in its management. Problems that arise include inaccuracies in budget preparation, misuse of funds that are not in accordance with the original plan, and reporting that does not reflect the principles of accountability and transparency as stipulated in applicable regulations (Mujiono, 2017).

In Article 48 of Law Number 20 of 2003, it is stated that the management of education funds must be carried out based on the principles of justice, efficiency, transparency, and accountability to the public. Accountability is the obligation of the trustee (agent) to report, account, and explain all activities to the trustee (principal) who has the right to evaluate the liability. (Mardiasmo, 2002). Accountability is also seen as a fundamental element to prevent

irregularities, while ensuring that power and authority are used effectively, efficiently, honestly, and wisely (Edowai *et al.*, 2021).

According to the Regulation of the Minister of Education, Culture, Research, and Technology of the Republic of Indonesia Number 63 of 2022 article (2), the principle of transparency requires that fund management be carried out openly, taking into account the aspirations of all stakeholders based on the real needs of the education unit. Transparency is a provision that guarantees the public's right to access information about the policy process, implementation, and achievements of a government program (Rachman *et al.*, 2022). Transparent financial management in educational institutions is essential to improve the quality of schools. In the context of education, strong transparency is essential to increase public trust and encourage support from parents, the community, and the government for the implementation of school programs. Transparency also optimizes complementary communication between schools and stakeholders through clear and easily accessible information.

Based on research conducted by (Rachman *et al.*, 2022) that the management of BOS funds at SMA SASAMA has not fully run as expected, with irregularities and delays in the distribution of funds, which have implications for a decrease in the effectiveness of budget management. Other research was conducted (Hidayat and Ismail, 2022), that at SMA Negeri 11 Pinrang the principle of transparency has been implemented through the E-BOS system which allows school residents and parents to access financial information, although there are still restrictions on information to maintain the stability of the school environment. Furthermore, the research conducted by (Akhyar *et al.*, 2024) emphasizing the importance of implementing good governance principles at MTsN 1 Padang Pariaman, including routine financial reporting, strict internal supervision, and the implementation of periodic external audits, to ensure that there is no misuse of funds.

For more than a decade, accountability and transparency have been two important pillars in the management of BOS funds in public schools. Previous studies have highlighted many technical aspects of financial management such as record-keeping, reporting, and the role of principals and committees in ensuring that funds are used according to technical instructions. However, most of these studies are still descriptive and fragmented, focusing on one side of governance, such as only internal audits, or only public reporting.

The novelty in this study lies in the comprehensive synthesis approach to the accountability and transparency practices of the BOS fund management chain from upstream to downstream, starting from administrative recording, internal supervision, external monitoring by the agency, to publication to the public. This approach is important to understand how weaknesses in one aspect can affect the overall effectiveness of the management system. Combining the findings of the literature over the past 10 years, this study is expected to provide a map of problems and evidence-based improvement opportunities for strengthening more accountable and transparent public school financial governance.

Thus, a comprehensive literature review is needed to review how the financial management of BOS funds in public schools has been implemented, as well as how accountability and transparency can be improved as part of the principles of *good governance* in the education sector. This review is important to provide a comprehensive overview and evidence-based improvement recommendations for the management of BOS funds going forward.

METHOD

This study uses a literature *review* approach as the main method to explore issues related to accountability and transparency in the management of School Operational Assistance Funds (BOS) in public schools. The literature study was selected to gain a deep and comprehensive understanding of the dynamics of school financial management, especially related to *good governance* guidelines in the educational environment.

The sources used in this study include articles from accredited national journals (SINTA 1–6), scientific seminar proceedings, government policy reports, and laws and regulations related to the management of the BOS Fund. The literature reviewed was selected based on relevance, up-to-date (maximum of the last 10 years), and its contribution to the discussion of school financial accountability, transparency, and governance topics.

The data collection technique is carried out by systematic search through electronic databases such as Google Scholar, Garuda, DOAJ, and the official portal of the Ministry of Education and Culture. Keywords used in the search included: "BOS funds", "school financial accountability", "transparency of fund management", "good governance in schools", and "education financial supervision".

Data analysis was carried out with a descriptive qualitative approach, through a thematic synthesis process of previous research results. The collected literature is analyzed to identify patterns, research gaps, and best *practices* that can be used as a reference in increasing the accountability and transparency of BOS Fund management in public schools.

FINDINGS AND DISCUSSION

Accountability and transparency are the two main pillars in public financial governance, including in the context of managing the School Operational Assistance Fund (BOS).

BOS Fund Management Accountability

This study shows that the management of BOS funds is carried out by considering the principle of accountability has been going quite well in various educational units. At the planning stage, the schools studied tend to involve various parties such as principals, treasurers, teachers, school committees, and parents of students in the preparation of School Activity Plans and Budgets (RKAS). This reflects the application of participatory principles in school-based management.

At the implementation stage, schools tend to participate in activities according to budget planning, and accountability reports are prepared periodically. For example, at SMPN 31 Central Maluku, reports are prepared quarterly and submitted publicly to the public through the school information board, as stipulated in the applicable BOS guidelines (Manuhutu & Ardiansyah, 2024). However, in several other schools such as SMPN 18 Lau in Maros Regency, not all accountability processes have been implemented perfectly. About 20% of management activities do not reflect the principle of accountability, such as the absence of reporting documentation to the agency or online BOS, as well as the lack of parental involvement in the preparation of RKAS (Fair *et al.*, 2024).

This result strengthens the concept of vertical and horizontal accountability as conveyed by Mardiasmo (2002), that educational institutions as agents of policy implementation have an obligation to account for the use of public funds in a transparent and systematic manner.

Transparency in BOS Fund Management

Other findings from this study show that the application of the principle of transparency has not been evenly distributed. Although in some schools transparency has been realized through the publication of financial statements on information boards, such as at SMPN 3 Sukawati (Yanti, 2021) and UPTD SDN Mintaragen 5 (Simanjuntak *et al.*, 2024), there are still many schools that have not socialized the management of BOS funds thoroughly to the public, especially to the parents of students.

Lack of transparency is due to limited access to information, low financial managerial capacity, and lack of internal oversight mechanisms (Akhyar *et al.*, 2024). This condition triggered questions and distrust from the public about the management of BOS funds. Research conducted by (Movie *et al.*, 2021), in terms of transparency, it was found that there are still weaknesses, especially in the aspect of the publication of accountability reports, even though some schools have installed School Activity Plans and Budgets (RKAS) on the information board, only two of the six schools have actually published the BOS fund accountability report openly, the other four schools only limit the information to the RKAS, without explaining the details of the implementation and realization of the budget.

Transparency in the context of education fund management not only means opening access to information administratively, but also ensuring that the information can be understood and accessed by all stakeholders. This is in line with the view of Ardianto and Mardiasmo that transparency includes the process of openness starting from planning, implementation to evaluation of school activities (Ardianto, 2007).

The gap between strong accountability and uneven transparency poses challenges in the application of *good governance* principles in education units. Schools tend to focus on reporting to the government but less on reporting to the public, especially the school community.

This research supports the conclusion that accountability and transparency must go hand in hand to create a healthy and reliable school financial management system. Therefore, there is a need to increase the capacity of financial managers through training, as well as strengthening supervision by school committees and the community (Ammar & Bustamam, 2019).

CONCLUSIONS

This research confirms that accountability and transparency are two fundamental aspects in the management of School Operational Assistance Funds (BOS) in public schools. The results of the literature review show that the principle of relative accountability has been well implemented through the preparation of RKAS, periodic reporting, and the use of digital systems such as ARKAS and BOS Salur. However, the application of the principle of transparency has not been running optimally and there are still obstacles in terms of information disclosure to the public, digital literacy of managers, and public participation in supervision. The gap between strong accountability and limited transparency poses challenges in realizing school financial governance based on the principles of *good governance*. Therefore, it is necessary to strengthen the capacity of school financial management human resources, develop a more inclusive and accessible reporting system, and actively involve the community and school committees in the supervision process. With these steps, it is hoped that the management of BOS funds can run more efficiently, openly, and accountably for the sake of improving the quality of national education.

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