

MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE FUNDS: WITH TRANSPARENCY AND ACCOUNTABILITY

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Abstract

this research is quantitative with an associative approach, where data is collected through questionnaires distributed to 60 respondents consisting of school principals, treasurers, and school operational staff. The results showed that transparency and accountability have a positive and significant effect on the management of BOS funds. The test results indicate that transparency has a significant effect with a t-statistic value of 7.360 and accountability with a t-statistic value of 3.133. In addition, simultaneously, transparency and accountability significantly influence the management of BOS funds with an F-statistic value of 24.545. This research is expected to contribute to improving the management of educational funds in Indonesia through the application of transparency and accountability principles.

Keywords: *Transparency, Accountability, Management of School Operational Assistance Funds*

INTRODUCTION

There are specific regulations governing the management and distribution of BOS funds. These regulations have been established by the government through the Regulation of the Minister of Education and Culture of the Republic of Indonesia (Permendikbud) Number 01 of 2018 concerning the latest Technical Guidelines for School Operational Assistance, replacing Permendikbud Number 26 of 2017 which was ratified in January 2018, this regulation is called the BOS Technical Guidelines. Schools receiving School Operational Assistance (BOS) funds are also required to manage school funds well in terms of their ability to plan, allocate, implement and evaluate as well as account for the management of school funds to authorized parties, which is based on the principles of financial management, including the management of school assistance funds must be carried out transparently and accountably. With transparent and accountable fund management, the public will know what the funds that have been distributed by the government are used for, thus schools can be accountable for the funds distributed by the government in the implementation of education. (Krina & Loina, 2003)

Transparency problems arise because information related to planning, distribution and use of funds is not clear to stakeholders. (stakeholders), this can lead to low levels of public trust in the management of these funds. Accountability for fund management is often inadequate due to the limited ability of school administrators to create accountability that meets standards. The factors that influence the management of School Operational Assistance (BOS) funds include transparency and accountability. Transparency of School Operational Assistance (BOS) funds is a crucial aspect of education funding management in Indonesia. This transparency aims to ensure the public can easily access the information they need and to ensure that government funds are used effectively and according to their intended purpose. This not only increases public trust but also minimizes the risk of misuse. Transparency in the financial management of educational institutions, namely the openness of financial sources and amounts and accountability must be clear so that it is easy for interested parties to find out. (Minarti, 2011). School funds are the school's responsibility to manage, but with the principle of transparency, it is possible to know what the school has done with the funds and the benefits it has experienced. (Waluyo, 2007). Accountability of School Operational Assistance (BOS) funds is

crucial and requires trustees to be accountable for all activities related to the trust. Therefore, proper accountability for school fund management through publication is essential to ensure a positive impact on the community and stakeholders.(Shilvia, 2021). Research results (Mimi et al., 2023) found that transparency and accountability significantly influence the management of School Operational Assistance (BOS) funds. The characteristics of transparency and accountability simultaneously influence school financial management, meaning that if transparency and accountability are implemented in schools as guidelines for managing School Operational Assistance funds, the school can be said to be transparent and accountable (Munandar, 2018).As educational institutions, schools must strive for and implement the principles of transparency and accountability. All individuals and stakeholders will benefit positively from the implementation of these principles. The following presents data on the distribution of BOS funds to elementary schools in Sei Rampah District:

Table
Data on Elementary Schools Receiving BOS Funds

No	School name	Total Students	Amount of BOS Funds Disbursed
1	IT Bintang Sergai Elementary School	177	Rp. 159,300,000,-
2	Muhammadiyah Sei Rampah Elementary School	198	Rp. 178,200,000,-
3	RA Kartini Elementary School	300	Rp. 270,000,000,-
4	Alwasliyah Elementary School, Sei Rampah	182	Rp. 163,800,000,-
5	Alwasliyah 43 Firdaus Elementary School	372	Rp. 334,800,000,-
6	Alwasliyah Elementary School 47 Pem. Leaning	148	Rp. 133,200,000,-
7	Alwasliyah Firdaus Islamic Boarding School	158	Rp. 142,200,000,-
8	Alwasliyah Elementary School 48 Cempedak Lobang	263	Rp. 236,700,000,-
9	An Nur Firdaus Islamic Elementary School	66	Rp. 59,400,000,-
10	Sei Rejo Public Elementary School 105416	118	Rp. 106,200,000,-
11	Public Elementary School 107450 Sei Rejo	141	Rp. 126,900,000,-
12	Public Elementary School102016Sei Rampah	143	Rp. 128,700,000,-
13	Public Elementary School102017Sei Rampah	129	Rp. 116,100,000,-
14	Public Elementary School102018Sei Rampah	142	Rp. 127,800,000,-
15	Public Elementary School102019Paradise	210	Rp. 189,000,000,-

16	Public Elementary School102020Paradise	171	Rp. 153,900,000,-
17	Public Elementary School 104302 Cempedak Lobang	158	Rp. 142,200,000,-
18	Public Elementary School102041Paradise	173	Rp.155,700,000,-
19	Public Elementary School 105410 Rampah Pekan	247	Rp. 222,300,000,-
20	State Elementary School 105411 Pem. Pelintahan	193	Rp. 173,700,000,-

Source: *Puslapdik, Ministry of Education and Culture*

The table above shows that 20 elementary schools in Sei Rampah District received BOS funds from the government, and it is hoped that these funds can be utilized and optimized by the schools receiving the assistance. However, the nominal amount of BOS funds received does not mean that the schools are without problems. In fact, they are faced with several problems, such as several elementary schools using BOS funds not implementing the principles of transparency and accountability in managing BOS funds. This can be seen in the table below:

**Table
Initial Survey Results**

No	Question	Yes	Percent %	No	Percent %
1.	Does the school provide information regarding the nominal BOS funds and financing of educational activities on the information board?	4	20%	16	80%
2.	Are the accountability reports always made on time?	5	25%	15	75%
3.	Does the school have difficulty managing BOS funds with the nominal amount received?	8	40%	12	60%

Source: *Processed primary data, 2024*

Based on an initial survey conducted in 20 elementary schools to determine the phenomena occurring in elementary schools in Sei Rampah District. It can be concluded that it still frequently occurs and it was found that the BOS funds that have been distributed to schools to help smooth school operational costs have not optimized the principle of transparency, such as they do not convey to the public the nominal aid that has been distributed by the government and the financing of educational activities through the official website or information boards of each school. If the financing of educational activities using BOS funds is supported by optimal accountability reports and submitted to the community or stakeholders verbally or in writing, then the school will gain full trust from the community or stakeholders.(Shilvia, 2021)In terms of accountability, several elementary schools have not yet optimally carried out accountability, which can impact school fund management activities. This can be seen in the schools' failure to submit accountability reports on time. One reason for the delay in submitting accountability reports is that schools have difficulty matching the types of expenditures incurred with those permitted by the BOS Technical Guidelines. Some have also spent money on certain items but with limited amounts (Kompasiana.com, 2020). Furthermore, it can be

seen that the management of BOS funds in several schools has indeed followed the regulations stipulated in the BOS Technical Guidelines, but many school needs remain unmet with these funds. This is influenced by inadequate planning for BOS fund management, such as establishing strategic steps for education spending. The BOS fund management process includes sound planning, implementation, and accountability to help achieve the program's objectives (Syamsyul et al., 2024). Thus, it can be concluded that a number of elementary schools in Sei Rampah District are not transparent about the management of the School Operational Assistance (BOS) funds received from the government. Consequently, there is no reliable accountability for the use of BOS funds by the schools. This situation results in the schools' management of BOS funds being inaccurate and inaccurate, a problem that can lead to distrust among the community and stakeholders.

METHODOLOGY

This study uses quantitative and associative research types, according to (Irfan et al., 2024) quantitative research is data analysis of data containing certain numbers or numerics. While associative research is research that aims to determine the influence between the independent variable (X) on the dependent variable (Y) and how close the influence or relationship is. This study aims to see the Influence of Transparency and Accountability on the Management of School Operational Assistance Funds (BOS) in Elementary Schools in Sei Rampah District. This study uses a survey method from a population by relying on questionnaires as a data collection tool. According to (Juliandi, et al., 2014) population is the totality of all elements in a research area with certain characteristics. In this study, the population is the subjects related to the research, consisting of all principals, treasurers, and operational staff in 20 elementary schools in Sei Rampah District, totaling 60 respondents. Therefore, the sample in this study is the entire population, namely 60 people consisting of school principals, treasurers, and operational staff in Sei Rampah District.

RESULTS AND DISCUSSION

Direct Effect

The purpose of direct effect analysis is to test the hypothesis of the direct influence of an influencing variable (exogenous) on an influenced variable (endogenous) (Juliandi, 2018). The criteria for testing the direct effect hypothesis are as follows:

1. If the path coefficient value is positive, then the influence of one variable on another variable is in the same direction, if the value of one variable increases, then the value of the other variable also increases.
2. If the path coefficient value is negative, then the influence of one variable on another variable is in the opposite direction, if the value of one variable increases/rises, then the value of the other variable will decrease/be lower.

Probability/significance value (P-Value): if the P-Values < 0.05 , then it is significant and if the P-Values > 0.05 , then it is not significant (Juliandi et al., 2014).

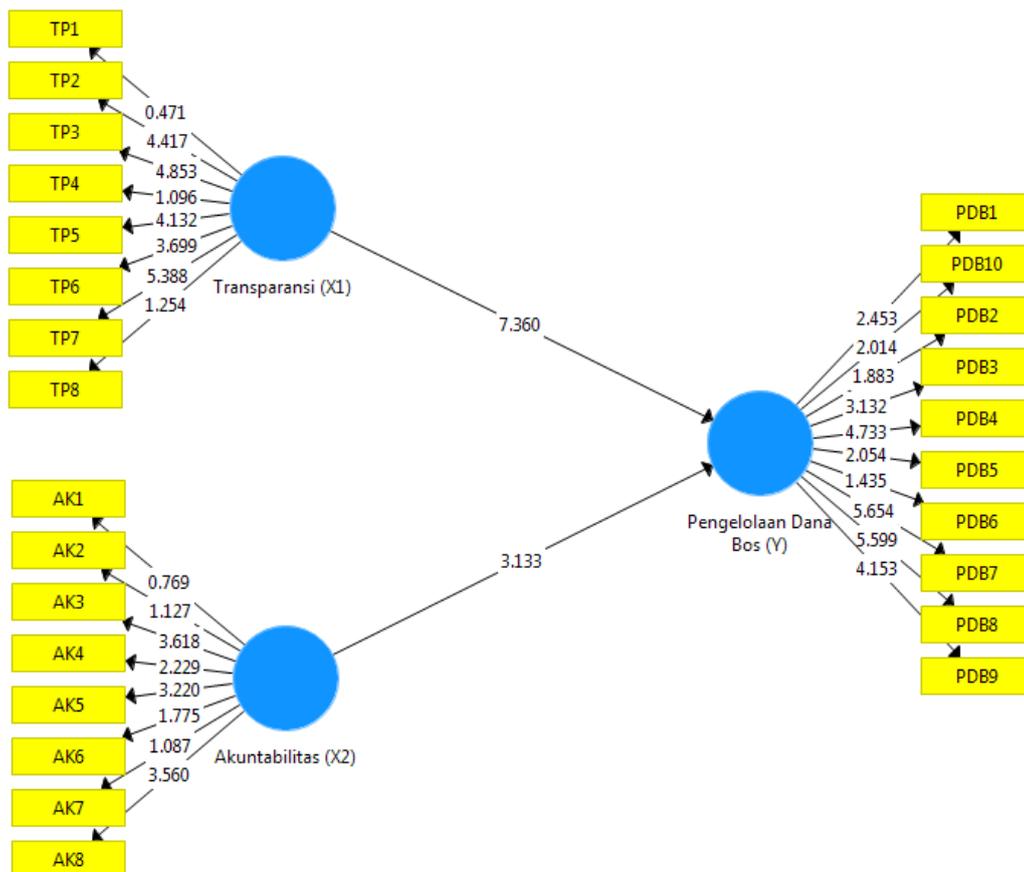
Table
Results of the Direct Effect Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Accountability (X2) -> Management of BOS Funds (Y)	0.295	0.320	0.094	3.133	0.002
Transparency (X1) -> Management of BOS Funds (Y)	0.620	0.617	0.084	7,360	0.000

Source: SmartPLS Processed Results, 2025

Based on the table above regarding the results of the path coefficient, the results obtained are that all path coefficient values are positive (seen in the T-statistic), including:

1. Influence Transparency The path coefficient for the BOS Fund Management is 0.620. This result indicates that the higher the transparency, the higher the BOS Fund Management. This influence has a probability value (p-value) of $0.000 < 0.05$, thus transparency has a positive and significant effect on BOS Fund Management.
2. The effect of accountability on the management of BOS funds has a path coefficient of 0.295. This result indicates that accountability plays a significant role in determining the success of a business. This influence has a probability value (p-value) of $0.002 < 0.05$, thus accountability has a positive and significant effect on the management of BOS funds.



Source: SmartPLS Processed Results, 2025

Test Simultaneous (F Test)

The rule is, if the probability value of F (sig) in the Anova table $< \alpha = 0.05$, then H_0 is rejected, but if the probability value of sig > 0.05 then H_0 is accepted. The data needed to test the above hypothesis are as follows:

Table F Test
ANOVA

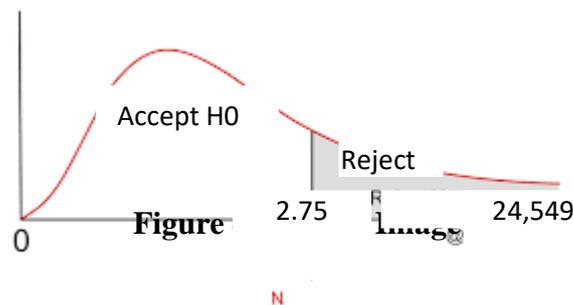
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	251,065	2	125,532	24,545	.000b
	Residual	291,519	57	5.114		
	Total	542,583	59			

a. Dependent Variable: Management of BOS Funds

b. Predictors: (Constant), Accountability, Transparency

Source: Research Data (Processed 2025)

The F count value in the table above is 24.549 while the F table is 2.75 with sig 0.000 $< \alpha = 0.05$ or F count 24.549 $>$ from F count 2.75 obtained a significance value of 0.000 $<$ from the probability value of 0.05. Showing that H_0 is rejected and H_a is accepted, meaning that Transparency (X1) has a positive and significant effect on the Management of BOS Funds (Y) at the level of $\alpha = 0.05$. This can be seen in the following figure:



Discussion

The Impact of Transparency on the Management of BOS Funds

The results of the study show that there is an influence of transparency on the management of BOS funds, this is proven by the results of the t-test of 7,360 with a significant figure of 0.000. This indicates that the higher a person's transparency, the higher the management of BOS funds. One important aspect in the management of School Operational Assistance (BOS) funds is the procurement of goods to support school facilities. In the survey, 35 respondents or 58.3% agreed that purchasing goods at low prices is more significant than purchasing goods at high prices, with a correlation value of 0.768. This indicates that respondents have the view that cost efficiency in procurement of goods can have a positive impact on the overall use of BOS funds. Strict supervision of the management of BOS funds is a key factor in ensuring transparency and accountability in the use of these funds. Based on the survey results, 41 respondents or 68.3% agreed that strict supervision is necessary in the management of BOS funds, with a correlation value of 0.757. This indicates that respondents are aware of the importance of supervision in preventing irregularities and ensuring that funds are used according to their intended use.

The survey results showed that 36 respondents or 60% agreed that effective supervision can achieve clean BOS fund reports, with a correlation value of 0.799. This shows that respondents understand the importance of supervision that is not just a formality, but also effective in ensuring that reports on the use of BOS funds are accurate and transparent.

Transparency is one of the basic principles in public financial management that refers to the openness of information to all interested parties. According to (Grizzle & Pettijohn (2002), transparency in the context of public fund management includes accessibility of information, clarity of information conveyed, and accountability in the use of funds. In the context of School Operational Assistance Funds (BOS), transparency is very important because these funds are sourced from the government budget and are used for educational purposes. When information regarding the use of BOS funds is conveyed clearly and openly, it will increase public trust in the management of these funds.

School Operational Assistance (BOS) Fund Management is a process involving the planning, implementation, and monitoring of the use of funds provided by the government to schools. According to Minister of Education and Culture Regulation No. 8 of 2020, BOS funds are used to support school operational activities, such as purchasing learning materials, paying teaching salaries, and other operational costs. Good management depends not only on the availability of funds but also on the school's ability to plan and implement the use of funds effectively. In this regard, transparent management of BOS funds will contribute to improving the quality of education in schools. Several factors that support transparency in BOS fund management include a good information system, training for fund managers, and community involvement in oversight. According to Sari (2020), schools with adequate information systems can easily access and present reports on the use of BOS funds to the community. Furthermore, training for fund managers can increase their knowledge of the importance of transparency, making them more committed to implementing this principle in fund management. The positive impact of transparency in BOS fund management is felt not only by schools but also by the community. When the community feels involved and receives clear information about the use of funds, they tend to be more supportive of school policies. This aligns with public participation theory, which states that community involvement in decision-making will improve accountability and the quality of public services (Fung, 2006). For example, several schools that involved parents in managing BOS funds succeeded in reducing misuse of funds and increasing public trust.

The results of the study, which showed a t-value of 7.360 with a significance level of 0.000, indicate a significant relationship between transparency and BOS fund management. The higher the level of transparency in fund management, the better the fund management. This is in line with research conducted by (Bastian, 2018), which found that schools that implement transparency principles in their financial reports tend to have better fund management. For example, schools that regularly hold meetings with parents to discuss the use of BOS funds show improvements in fund management and community satisfaction.

The Influence of Accountability on the Management of BOS Funds

The results of the study show that there is an influence of Accountability on the Management of BOS Funds, this is proven by the results of the t-test of 3.133 with a significance figure of 0.002. These results indicate that accountability has an important role in determining the management of BOS funds. One of the questionnaire results that showed the highest correlation value was related to the return of decisions in the management of BOS funds that had met ethical standards, applicable values, and correct administrative principles. Of the total respondents, as many as 32 people or 53.3% stated that they strongly agreed with this statement, indicating that the majority of parties involved felt confident that the decisions taken in the management of BOS funds were in accordance with applicable norms and ethics. The correlation value of 0.778 indicates a strong relationship between the return of decisions and accountability in fund management. The questionnaire result that showed a significant

correlation value was related to budget submissions that were always carried out in accordance with applicable regulations. As many as 34 people or 56.7% of respondents stated that they agreed with this statement, with a correlation value of 0.756. This indicates that the majority of respondents felt that budget submissions in schools in Sei Rampah District had followed established procedures. The next questionnaire result showing a significant correlation value was regarding the implementation of strict regulations against any deviations in the preparation of the BOS fund budget. A total of 34 people, or 56.7% of respondents, agreed with this statement, with a correlation value of 0.756. This indicates that many respondents felt that strict regulations could prevent irregularities in the management of BOS funds. Accountability in the context of managing education funds, such as the School Operational Assistance Fund (BOS), refers to the obligation of administrators to account for the use of these funds to stakeholders, including the government, the community, and the schools themselves. According to the Ministry of Education and Culture of the Republic of Indonesia (2017), accountability encompasses transparency, honesty, and integrity in fund management. This is crucial to ensuring that allocated funds are used efficiently and effectively to improve the quality of education. Various studies have shown that accountability can increase public trust in the management of education funds. For example, research by (Supriyanto, 2019) shows that schools that implement sound accountability principles are proven to be able to manage BOS funds better, thus positively impacting the quality of education. Thus, accountability is not merely an obligation but also a key factor in achieving the goal of quality education.

School Operational Assistance (BOS) Fund Management is the process of planning, implementing, and evaluating the use of funds provided by the government to schools to support educational operations. BOS funds aim to reduce the burden of education costs on the community and improve access and quality of education. According to Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 8 of 2020, BOS fund management must be carried out transparently and accountably, involving various parties in the decision-making process. In practice, BOS fund management often faces challenges, such as a lack of understanding of financial management among school administrators. Data from the Financial and Development Supervisory Agency (BPKP) shows that many schools still do not report the use of BOS funds in a timely and accurate manner. This indicates the need to increase the capacity of school administrators in terms of accountability and financial management so that BOS funds can be used optimally. The results of the study indicate a significant influence between accountability and BOS fund management, with a t-value of 3.133 and a significance level of 0.002. This means that the higher the level of accountability applied in BOS fund management, the better the management. This aligns with stewardship theory, which states that responsible managers are more likely to act in the interests of stakeholders (Davis et al., 1997). Research by Rachmawati (2020) shows that schools that involve the community in the oversight process of BOS fund management tend to have more transparent and accountable reports on fund use. This allows the community to play an active role in overseeing fund use, which in turn increases manager accountability.

High accountability not only impacts fund management but also the quality of education produced. Research by (Nurhayati, 2021) shows that schools with strong accountability systems are able to improve the quality of educational services. For example, transparent financial reports make it easier for schools to identify areas that need improvement, such as upgrading learning facilities or teacher training.

The Influence of Transparency and Accountability on the Management of BOS Funds

The calculated F value in the table above is 19.952 while the F table is 2.75 with $\text{sig} 0.000 < \alpha = 0.05$ or $F_{\text{table}} 24.545 > F_{\text{count}} 2.75$, a significance value of $0.000 <$ from the probability value of 0.05 is obtained. This shows that H_0 is rejected and H_a is accepted, meaning that Transparency (X1) and Accountability (X2) simultaneously has a positive and significant effect on BOS Fund Management (Y) at the $\alpha = 0.05$ level. Analysis of the survey results shows that there is significant agreement among respondents regarding the management of BOS funds in schools. First, most respondents agree that schools always submit reports on the use of BOS funds in a timely manner. This reflects the school's commitment to transparency and accountability, which are basic principles in public financial management. Second, respondents also showed high agreement on the practice of evaluating BOS fund management, indicating that schools recognize the importance of evaluation to improve the effectiveness of fund use. The involvement of teachers and school committees in evaluating BOS fund management also indicates an effort to encourage active participation from various parties. Although there are still challenges in implementation, such as lack of resources and uneven participation, the survey results show that most respondents understand the importance of involvement in BOS fund management. In conclusion, good BOS fund management requires collaboration between schools, teachers, school committees, and other relevant parties. By increasing transparency, conducting regular evaluations, and involving various parties, it is hoped that BOS fund management can be more effective and have a positive impact on education in Indonesia. These efforts need to be supported by clear policies and training for schools to ensure that BOS funds are used according to their intended purpose. Transparency in the management of education funds, particularly the School Operational Assistance Fund (BOS), refers to the openness of information and clarity in how these funds are used. According to Grindle (2004), transparency is a key element in increasing public accountability and building trust between the government and the public. In the context of BOS Fund management, transparency includes providing clear and easily accessible information on the allocation, use, and accountability reports of funds.

Accountability is the obligation for individuals or organizations to explain and be accountable for their actions. According to Mulgan (2000), accountability in the public sector involves being accountable to the public for the use of public resources. In the management of the School Operational Assistance (BOS) Fund, accountability includes aspects such as timely reporting, transparent audits, and public feedback mechanisms regarding the use of funds. BOS Fund management is a process involving the planning, implementation, and evaluation of the use of funds provided by the government to schools. According to Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 75 of 2016, BOS Funds are used to support school operational costs, including the purchase of teaching materials and the payment of salaries for non-permanent teachers. Proper management of these funds is crucial for improving the quality of education in Indonesia. Existing theory suggests that transparency and accountability are interrelated and can influence the management of BOS Funds. Research by (Hossain, 2016) shows that educational institutions that implement high transparency tend to have better levels of accountability, which in turn has a positive impact on fund management. With transparency, the public can more easily monitor the use of funds, thus encouraging schools to be responsible for every expenditure. Simultaneous Relationship Between Transparency and Accountability Regression analysis shows that transparency and accountability simultaneously have a significant positive influence on the management of BOS Funds. The F count result of 19.952 with F table 2.75 indicates that the model used is valid and

reliable. With a significance value of 0.000, it can be concluded that these two variables support each other in improving the quality of fund management.

Based on the analysis, transparency has been shown to have a significant impact on the management of BOS funds. Data shows that schools that actively inform the public about the use of funds have a higher level of satisfaction from parents (Rizal, 2020). This indicates that transparency not only increases public trust but also encourages schools to be more responsible in managing funds. Accountability also shows a significant influence on the management of BOS funds. Research by (Sari, 2019) found that schools with good reporting systems and regular audits tend to be more efficient in using funds. This occurs because of external pressure to be accountable for the use of funds, which encourages school management to be more careful in spending.

CONCLUSION

Transparency has a positive and significant effect on the management of School Operational Assistance Funds (BOS) in Elementary Schools in Sei Rampah District. This shows that schools that apply the principle of transparency in their financial reports tend to have better fund management. Accountability has a positive and significant effect on the management of School Operational Assistance Funds (BOS) in Elementary Schools in Sei Rampah District. This shows that the higher the level of accountability applied in the management of BOS funds, the better the management. Transparency and Accountability together have a positive and significant effect on the management of School Operational Assistance Funds (BOS) in Elementary Schools in Sei Rampah District. That transparency and accountability are interrelated and can influence the management of BOS Funds.

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