ECBIS ECONOMICS AND BUSINESS JOURNAL

Vol. 4 No. 5 (2026)
e-ISSN: 2963-7589
Economic and Business Journal | ECBIS
https://ecbis.net/index.php/go/index

# ANALYSIS OF TRANSPARENCY AND ACCOUNTABILITY IN THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUNDS AT UPT SD NEGERI 82 BARAMMAMASE, TAKALAR REGENCY

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| Submitted: | Revised: | Accepted: |
|---|---|---|
| 21 June 2026 | 02 July 2026 | 10 July 2026 |

**Abstract**

*This study discusses the transparency and accountability of School Operational Assistance (BOS) fund management at UPT SD Negeri 82 Barammamase in Takalar Regency. The research problem focuses on the implementation of transparency and accountability principles in BOS fund management, starting from planning, implementation, reporting, to accountability. The purpose of this study is to analyze the implementation of transparency and accountability principles in BOS fund management and identify the influencing factors. This study uses a descriptive qualitative approach with data collection techniques through interviews and documentation. Data analysis was carried out using the Miles and Huberman model through data collection, data reduction, data presentation, and conclusion drawing. The results show that BOS fund management at UPT SD Negeri 82 Barammamase has implemented transparency and accountability principles through RKAS preparation, bookkeeping, reporting, and publication of BOS fund usage reports to the public.*

**Keywords:** *Transparency, Accountability, BOS Funds, School Financial Management*

## 1. INTRODUCTION

Education is one of the most important sectors in improving the quality of human resources. However, in the era of globalization, the cost of education remains a major challenge, particularly for low-income communities. To support equitable and quality education, the government provides various forms of educational funding, one of which is the School Operational Assistance (BOS) Program. BOS funds are sourced from the State Revenue and Expenditure Budget (APBN) and are allocated to support school operational expenses, particularly at the primary and secondary education levels.

The School Operational Assistance (BOS) Program aims to reduce the financial burden of education borne by students while supporting improvements in the quality of educational services. BOS funds are used to finance various school operational needs, such as the procurement of learning materials, maintenance of facilities and infrastructure, administrative expenses, and other activities that support the teaching and learning process. Through BOS funding, schools are expected to provide better and more equitable educational services without imposing high educational costs on students. Furthermore, the proper management of BOS funds in accordance with applicable regulations is an important factor in ensuring the effectiveness of the program (Simanjuntak et al., 2024).

According to the Regulation of the Minister of Education, Culture, Research, and Technology Number 2 of 2022, BOS funds are primarily intended to finance non-personnel operational expenditures as part of the compulsory education program. Through the provision of BOS funds, schools are expected to improve the quality of educational services, expand access to education, and reduce the educational cost burden on society.

In managing BOS funds, schools are required to adhere to the principles of transparency and accountability. Transparency refers to the openness of schools in providing information regarding the planning, implementation, utilization, and reporting of BOS funds to stakeholders. Accountability, on the other hand, refers to the responsibility of managing funds in accordance with applicable laws and regulations, ensuring that the use of funds can be justified both administratively and publicly (Rachmawati, 2023).

The implementation of transparency and accountability principles in BOS fund management is crucial because the funds originate from public resources and must therefore be managed effectively, efficiently, and responsibly. Good transparency can increase public trust in school financial management, while accountability ensures that the funds received are utilized appropriately to support the improvement of educational quality in line with the objectives of the BOS program.

Nevertheless, various studies indicate that challenges in BOS fund management still exist in a number of schools. Common issues include a lack of transparency regarding fund utilization, delays in preparing accountability reports, and weaknesses in financial administration. These conditions may create public doubt regarding the management of BOS funds and reduce the effectiveness of achieving the program’s objectives.

UPT SD Negeri 82 Barammamase is one of the public elementary schools in Takalar Regency that regularly receives BOS funds from the government. These funds are utilized to support various school operational activities that have been planned in the School Activity and Budget Plan (RKAS). Therefore, it is important to examine the extent to which the principles of transparency and accountability have been implemented in the management of BOS funds at the school in order to provide an overview of the effectiveness of its financial management practices.

Based on the foregoing discussion, this study is conducted to analyze the implementation of transparency and accountability principles in the management of School Operational Assistance (BOS) funds at UPT SD Negeri 82 Barammamase, Takalar Regency. In addition, the study aims to identify the factors influencing the implementation of these principles. The findings are expected to contribute to the development of public sector accounting knowledge, particularly in the field of educational financial management, and to

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serve as an evaluation tool for schools in improving the quality of BOS fund management in a transparent, accountable, and sustainable manner.

## 2. RESEARCH METHOD

This study employs a qualitative approach using a descriptive research method. The research was conducted at UPT SD Negeri 82 Barammamase, Takalar Regency. Data were collected through interviews and documentation. Interviews were conducted with the Principal, BOS Treasurer, Teachers, and School Committee members to obtain information regarding the management of BOS funds and the implementation of transparency and accountability principles. Documentation was used to obtain supporting data, such as the School Activity and Budget Plan (RKAS), BOS fund utilization reports, general cash books, and other administrative documents.

The data sources consisted of primary and secondary data. Primary data were obtained directly from informants through interviews, while secondary data were collected from school documents and archives related to BOS fund management.

Data analysis was carried out using a descriptive qualitative approach based on the Miles and Huberman model, which includes the stages of data collection, data reduction, data presentation, and conclusion drawing.

## 3. RESULTS AND DISCUSSION

The results of this study indicate that the management of School Operational Assistance (BOS) funds at UPT SD Negeri 82 Barammamase has implemented the principles of transparency and accountability in its school operational activities. Transparency in BOS fund management is reflected in the publication of BOS fund utilization reports through the school information board, enabling the community and parents to access information regarding the use of funds openly. In addition, the school involves teachers and the School Committee in the preparation of the School Activity and Budget Plan (RKAS).

In terms of accountability, the school has prepared comprehensive financial records and BOS fund utilization reports, including the RKAS, general cash book, subsidiary cash book, bank subsidiary book, and BOS fund realization reports. The reporting of BOS funds is carried out in accordance with applicable regulations and serves as a form of accountability to both the government and the public.

Based on interviews conducted with the Principal and the BOS Treasurer, BOS funds are utilized to support various school operational activities, including library development, learning and teaching activities, school administration, maintenance of facilities and infrastructure, and other expenditures in accordance with the technical guidelines for the use of BOS funds (Majid, 2022:161).

Nevertheless, the findings reveal several weaknesses in BOS fund management, particularly concerning administrative completeness and reporting consistency. Some administrative documents have not been prepared optimally in accordance with existing regulations. Furthermore, the reporting process still requires improvement to ensure greater orderliness and timeliness.

The relatively good implementation of transparency and accountability principles at UPT SD Negeri 82 Barammamase demonstrates the school's commitment to achieving good financial governance. Transparency, which is reflected through the publication of BOS fund utilization reports, has contributed to increasing public trust in the school's financial management. Meanwhile, accountability, as manifested through bookkeeping and reporting practices, serves as evidence of the school's responsibility in managing public funds.

The findings of this study are consistent with those of Qatrunnada et al. (2023) and Adil et al. (2024), which indicate that transparency and accountability in BOS fund management can be implemented through the publication of fund utilization reports and the proper preparation of school financial administration. However, improvements are still required in the areas of administration and reporting to ensure more optimal management of BOS funds.

Overall, the management of BOS funds at UPT SD Negeri 82 Barammamase has implemented the principles of transparency and accountability reasonably well. Nevertheless, several aspects still require improvement to ensure that BOS fund management can be carried out more effectively, efficiently, and in full compliance with applicable regulations.

## 4. CONCLUSION

Based on the findings of this study, it can be concluded that the management of School Operational Assistance (BOS) funds at UPT SD Negeri 82 Barammamase, Takalar Regency, has implemented the principles of transparency and accountability through the preparation of the School Activity and Budget Plan (RKAS), bookkeeping, financial reporting, and the publication of BOS fund utilization information to the public. Transparency is reflected in the openness of information regarding the use of BOS funds, while accountability is demonstrated through the preparation of financial reports and school financial administration as forms of responsibility for the management of public funds.

Nevertheless, several weaknesses remain, particularly in terms of administrative completeness and reporting consistency. Therefore, the school is recommended to improve the quality of its financial administration and BOS fund reporting processes to ensure that school financial management is carried out more effectively, efficiently, and in accordance with applicable regulations. Furthermore, future researchers are encouraged to expand studies on transparency and accountability in BOS fund management across different educational levels and other educational institutions.

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