

The Role of Educational Unit Companions to Increase Transparency and Accountability in the Governance of BOS Funds

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ABSTRACT

Transparency and accountability are one of the important issues and problems in the management of School Operational Assistance Funds (BOS). School operational assistance funds are used to support the creation of effective and superior schools. This study aims to find and analyze the role of Education Unit Companions (PSP) in improving the governance of BOS Funds in Paseh District, Bandung Regency. The approach used is a case study with triangulation techniques through observation, in-depth interviews, and documentation. The results of the study indicate that PSP has a strategic role in five main stages, namely: identification of needs, planning assistance, implementation of assistance, evaluation and reflection, as well as reporting and follow-up. The role of PSP can improve school compliance with regulations, strengthen accountability and encourage participation of education stakeholders. The conclusion of this study is that the assistance policy can be an effective tool in reforming education financial governance at the local level.

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1. INTRODUCTION

Transparency and accountability are the main foundations in managing public funds, including in the education sector. One of the education financing programs that is of concern is the School Operational Assistance Fund (BOS Fund) which aims to support routine school operational financing to encourage equal access and improve the quality of primary and secondary education in Indonesia. In the context of implementing the BOS Fund, school financial governance must ensure the use of the budget that is on target, accountable and in accordance with the principles of *good governance*.

The reality on the ground shows that there are still many educational units that face obstacles in planning, implementing and reporting BOS Funds. Some of the problems that often arise include the weak capacity of school principals and treasurers in managing finances, minimal understanding of the

latest regulations, and less than optimal community participation in supervising the use of school budgets (Prananda & Lestari, 2020). On the other hand, the government has taken a number of policy reform steps, one of which is through Permendikbudristek Number 2 of 2022 which provides technical guidance on the management of BOS Funds with the principles of transparency, accountability and performance-based flexibility.

As part of the strategy to strengthen the governance of BOS Funds, the government through the education office assigns Education Unit Companions (PSP) to assist schools in preparing activity plans and budgets, verifying program implementation, and assisting in the financial reporting process. Education unit companions act as professional working partners who bridge the understanding of regulations and technical implementation in schools. The presence of companions is considered important because it can encourage more accountable financial practices and reduce the potential for administrative errors and budget irregularities (Setiawan, 2021).

However, until now there have been few empirical studies that examine how the role of educational unit assistants contributes to increasing transparency and accountability in BOS Fund governance, especially in the local context. Most research on BOS Funds still focuses on macro aspects such as budget allocation and its impact on access to education, while the role of local actors such as educational unit assistants is often overlooked (BAPPENAS, 2019). Paseh District, as one of the administrative areas in Bandung Regency, has unique geographical and social characteristics that certainly influence the effectiveness of the role of assistants in carrying out their duties. Existing research shows that the local context greatly influences the implementation of public policies, including in the management of education funds (Putra & Yuningsih, 2019). Therefore, research on the role of assistants in this context is important to conduct, especially by using qualitative research methods, such as participant observation and direct observation, to gain a deeper understanding. This research is relevant to fill the research gap and provide more comprehensive insights into how educational unit assistants can contribute effectively to increasing transparency and accountability in BOS Fund governance at the local level. Thus, research on the role of companions in this context is important to conduct.

This study starts from the main question, namely how is the role of educational unit assistants in increasing transparency and accountability in the governance of BOS Funds in Paseh District. To answer this question, this study examines five important aspects in the assistance process, namely: (1) identification of assistance needs; (2) planning of assistance programs; (3) implementation of technical assistance in schools; (4) evaluation and reflection on the assistance process; and (5) reporting and follow-up of the assistance results.

This research has two main objectives that complement each other. First, theoretically, this study aims to add to the literature on strengthening educational governance based on the role of facilitators as parties who support policies. In this context, educational unit facilitators are considered as drivers of change who help implement educational policies at the school level (Suparlan, 2008). This study will also increase our understanding of how facilitators can play a role in bridging the gap between central and field policy implementation and how they help adopt best practices in BOS Fund management.

Second, in practical terms, this study provides an in-depth overview of the role of mentoring to policy makers, principals, and the community. In addition, this study suggests ways to improve the planning and implementation of the BOS program in the future. It is expected that this study will identify the problems and opportunities faced by educational unit mentors when carrying out their duties, as well as provide concrete suggestions on how to improve the efficiency of the mentoring program. It is expected that these recommendations will help policy makers develop more relevant training programs for mentors and help principals use mentors as resources to improve their performance. As a result, this study provides significant practical and theoretical benefits to improve the quality of education governance in Indonesia.

The results of this study are expected to provide real contributions to improving the quality of education management and school financial management. Specifically, this study emphasizes the

importance of collaboration between mentors, principals, treasurers and other education stakeholders to create a culture of accountable and open governance. This study can also be the basis for compiling a mentoring model based on a local context that is more adaptive to the needs and challenges of educational units in the field.

With a descriptive qualitative approach, this study places participants, namely Educational Unit Companions, as the main source of information, exploring their experiences, views and strategies used in assisting Creswell schools (2014). Triangulation techniques are used to increase data validity by combining observation, in-depth interviews and documentation as the main data sources.

Overall, this study aims to highlight that improving the governance of BOS Funds is not enough through administrative regulations alone, but requires a systematic, contextual and collaboration-based mentoring process. By revealing mentoring practices in Paseh District, the results of this study are expected to be able to encourage more responsive policies and more transparent and accountable educational practices.

2. METHOD

This study uses a qualitative method with a case study approach. This approach is used to describe and exploit the role of Education Unit Companions in improving transparency and accountability of BOS Fund governance in Paseh District comprehensively and in depth. According to Suharyanto (2023), qualitative research is a series of scientific activities carried out systematically to understand phenomena, events, or social behavior in natural settings. The qualitative approach allows researchers to examine the meaning behind mentoring practices, as well as explore the experiences of Education Unit Companions contextually. The subjects in this study were Educational Unit Companions who served in several elementary and secondary schools in Paseh District, Bandung Regency. The selection of subjects was carried out by considering the active involvement of Educational Unit Companions in the planning, implementation and reporting of BOS Funds in the assisted educational units.

The research procedure begins with the identification of locations and subjects followed by data collection in the field through structured interviews and direct observation of mentoring activities. The main instruments used are interview guidelines, observation sheets and documentation of mentoring activities. Data collection was conducted using triangulation techniques, namely combining the results of non-participatory observations, in-depth interviews and documentation studies. The data obtained were then analyzed through three stages, namely data reduction to filter important information, data presentation in narrative form and drawing conclusions based on findings and their relationship to theory.

3. FINDINGS AND DISCUSSION

This study aims to answer the main question regarding how the Education Unit Companion (PSP) plays a role in increasing transparency and accountability in the governance of BOS Funds in Paseh District. Before discussing the role of PSP further, it is important to understand the context of BOS Fund governance based on applicable laws and regulations. BOS Funds are operational assistance funds whose use is strictly regulated through Permendikbudristek Number 2 of 2022 concerning Technical Instructions for the Management of Operational Assistance Funds for the Implementation of Early Childhood Education, School Operational Assistance, and Operational Assistance for the Implementation of Equivalency Education. This regulation emphasizes the principles of transparency, accountability, efficiency, effectiveness, fairness and data-based. In this context, the assistant is tasked with ensuring that schools can manage BOS Funds according to the provisions, starting from correct recording using the ARKAS application to transparent reporting.

The role of the Education Unit Companion (PSP) as regulated in Permendikbudristek Number 2 of 2022 has a strategic position in supporting accountable and transparent BOS Fund governance. PSP not only acts as a technical supporter in financial reporting and management, but also as a facilitator in building a participatory, reflective, and data-based governance culture at the education unit level. They encourage the involvement of various stakeholders in the planning process, help schools reflect on management practices that have been carried out, and develop internal capacity so that education units

are able to manage BOS Funds independently and sustainably. The assistance provided by PSP includes facilitation of needs-based planning, monitoring the implementation of BOS Fund use, and evaluation and reflection on achievements and obstacles in financial management. In addition, PSP also supports the preparation of reports and follow-up improvements needed by education units. All of these activities aim to ensure that the implementation of BOS Fund management is in line with the principles of good governance and applicable regulatory provisions. Thus, PSP plays an important role as a liaison between central policies and their implementation in the field, ensuring that policy implementation runs effectively and contextually.

The geographical conditions of Paseh District provide their own challenges in implementing mentoring. The district, which is located in the eastern part of Bandung Regency, is mostly a hilly area with limited transportation access, especially during the rainy season. Damaged village roads and several schools located in remote locations far from the sub-district government center limit the frequency of mentor visits. Therefore, mentors are required to be able to organize their visit schedules efficiently and flexibly so that they can continue to carry out supervision and mentoring optimally.

In addition, social and institutional conditions in Paseh District also affect the governance of BOS Funds. This area is a mixture of semi-urban and rural areas with many school principals and administrative staff who still have limitations in the use of digital technology, especially the ARKAS application. Community participation in school financial supervision is still low, especially in villages that are not used to being involved in educational decision-making. Institutions such as school cooperatives, active committees, and education forums are also not evenly distributed. This condition requires facilitators to play a dual role, not only as reporting technicians, but also as social facilitators and educators who actively build the capacity of the community and school committees.

The results of field observations, in-depth interviews, and document analysis show that the Education Unit Companion (PSP) plays a significant role in the five main stages of BOS Fund management assistance. The five stages include: identification of needs, assistance planning, program implementation, evaluation and reflection, and reporting and follow-up (Suhar, 2024). At each stage, the PSP not only acts as a technical facilitator, but also as an agent of change that encourages the formation of more participatory, transparent, and data-based education governance. The following explanation will describe in detail the role and activities of the PSP at each stage, starting from the initial stage of identifying needs as a basis for preparing relevant planning, to the final stage in the form of reporting and follow-up that ensures the sustainability of accountability in the management of BOS Funds.

a. Needs Identification: A Relevant Planning Basis

The initial stage in the BOS Fund assistance process is identifying school needs. Based on the research results, all assisted schools began preparing the School Activity and Budget Plan (RKAS) through a process of mapping actual needs facilitated by the Education Unit Companion (PSP). This process was carried out by involving various school stakeholders such as the principal, treasurer, teachers, and school committee in focus group discussions. This is important to explore needs that have not been recorded administratively, but are really felt in the field. One informant said that:

"First of all, we start with a thorough identification. If the identification is not done thoroughly, then usually important needs are often missed from the planning because they are not included in the initial document."
(Interview with Companion)

This statement emphasizes the importance of a dialogic and open approach in the initial mentoring process. Without a systematic identification process, the risk of missing essential needs from planning is very high. This is especially true in schools that do not yet have adequate planning capacity or are not accustomed to involving all parties in budget preparation. Observation data supports this statement, where in the five schools observed, it was found that additional needs such as improving the internet network, training in the use of ARKAS and incentives for administrative staff were only included in the RKAS after the joint identification process with the PSP. Previously, these items were not written in the initial planning documents prepared internally by the school.

This finding directly answers one of the main issues in the introduction, namely the weakness of budget planning that is not based on real needs and only follows the previous year's budgeting pattern. With the presence of PSP, planning becomes more contextual and adaptive to changes in conditions and actual needs of educational units. Furthermore, this approach reflects the principle of evidence-based planning in public governance, namely a planning process that is based on factual evidence and field data, not just assumptions or administrative habits. The facilitator plays a role as a facilitator and dialogue starter to encourage schools to be more reflective in assessing their own needs. Thus, the process of identifying needs carried out collaboratively between PSP and the school has proven to be a crucial step in laying the foundation for relevant planning and has a real impact on the effectiveness of BOS Fund utilization. This is evidence that good governance starts from an open, participatory, and data-based process.

b. Mentoring Planning: Preparation of Work and Training Schemes

After the school's needs have been identified comprehensively, the next stage is mentoring planning. At this stage, the Education Unit Mentor (PSP) not only provides verbal direction, but also assists in the preparation of a structured work plan document. This document includes the division of roles between the mentor and the school, activity scheduling, and technical training and simulation agendas. One of the main focuses in the work plan is the integration of training on the use of the ARKAS application (School Activity and Budget Plan Application) and the revision of the RKAS to align with the results of the needs identification.

The mentors play a central role in guiding school operators, treasurers and principals in understanding the use of the latest version of ARKAS. This is crucial considering that many schools have difficulty in understanding the technical features of ARKAS, which are constantly being updated. One of the mentors explained:

"We usually create a kind of checklist and guide for simulation. If there is no guidance, operators are often confused with the new features of ARKAS." (Interview with Companion)

This statement underlines that the function of PSP is more than just an administrative supervisor; they also become technical trainers and facilitators of digital transformation in school governance. In the training facilitated by PSP, participants are given practical work modules and examples of budget planning based on real needs. This aims to ensure that the RKAS preparation process is no longer a copy-paste from the previous year, but is truly oriented towards achieving the school's priority programs.

Based on the documentation analyzed, four out of five schools in this study participated in RKAS preparation simulations and technical training at least twice in one semester. This training includes how to prepare RKAS according to the ARKAS format, component-based expenditure input mechanisms, and preparation of digital accountability reports. As a result, it was found that schools that participated in intensive training had RKAS that were more detailed, accurate and in sync with previously identified needs.

This finding answers the question in the introduction regarding the low technical capacity of school principals and treasurers in managing BOS Funds. As stated by Prananda & Lestari (2020), many schools experience limitations in adjusting budget planning to evolving regulations. The role of PSP in preparing work plans and providing technical training is a real form of capacity building based on contextual needs.

Conceptually, this process also reflects the practice of participatory planning, namely planning that involves all related parties and is supported by functional training to improve understanding of policies. This model is very much in line with the educational governance approach that emphasizes the importance of strengthening local capacity to achieve sustainable accountability (Wibowo & Nasution, 2022). Thus, the mentoring planning stage is not only a bridge to technical implementation, but also a starting point for the formation of synergy between mentors and schools in building a culture of orderly, transparent and data-based planning.

c. Implementation of Mentoring: Direct Supervision and Problem Solving

After the identification and planning stages are carried out collaboratively, the mentoring process continues to the implementation stage. In this phase, mentors are present directly and periodically at the mentored schools to ensure that the implementation of the program and the use of BOS Funds are in accordance with the planning documents (RKAS) and applicable technical regulations. Based on field data, all schools in this study received visits from PSP at least once a month. The main activities at this stage include technical assistance in inputting data into the ARKAS system, checking and validating evidence of financial transactions, and guidance in preparing accountability reports. Observations show that mentors not only act as passive monitors, but are also actively involved in providing solutions to technical problems found in the field.

"If not checked directly, sometimes the proof of expenditure is not appropriate. So our job as educational unit assistants is to help with corrections and re-documentation." (Interview with Assistant)

This statement reflects that many schools experience challenges in compiling transaction evidence accurately and systematically, especially when dealing with changes in reporting digitization procedures. The presence of a companion in the implementation process allows early identification of potential errors, both in data input, transaction coding, and supporting documentation, so that the risk of discrepancies between realization and planning can be significantly reduced.

The results of the review of the RKAS documents and realization reports showed that 92% of the use of the assisted school budget was in accordance with the plan after being verified by the PSP. This shows the effectiveness of the role of the assistant in closing the gap between the written plan and implementation practices in the field. This finding is in line with the results of research by Setiawan (2021), which emphasized that the presence of an active and directly involved assistant has a positive impact on school compliance with financial reporting procedures and the use of funds. From an educational governance perspective, this process reflects the principle of *monitoring-based accountability*, namely a continuous monitoring system that is oriented towards preventing errors, not just post-event reporting (Fox, 2015). In the context of policy implementation, assistants act as *policy implementers* as well as *problem solvers* who help schools navigate technical regulations and resolve administrative obstacles directly (Kurniawati & Azizah, 2023).

In addition, this approach also reflects a *blended governance model*, where the formal authority of the state (in this case the BOS regulation) is complemented by technical support from non-structural actors such as assistants to ensure the effectiveness of implementation at the grassroots level (Yuliana, 2024). With this intervention, schools are not only assisted in administrative aspects, but also in building a comprehensive understanding of the principle of transparency in the use of public funds. Thus, the implementation stage of assistance is crucial in ensuring that the principles of transparency and accountability do not just stop on paper, but are actually carried out consistently in daily practice in educational units. The physical presence and active involvement of assistants are differentiating factors in the effectiveness of BOS Fund governance at the school level.

d. Evaluation and Reflection: Structured Improvement Cycle

The evaluation and reflection stages are an important part of the mentoring cycle that not only aims to supervise, but also to improve and strengthen the BOS Fund governance system in a sustainable manner. In this study, it was found that the evaluation process was carried out quarterly and involved the Education Unit Mentor (PSP), principal, treasurer, and representatives of the school committee.

The evaluation was conducted by reviewing reporting documents, program implementation results, and the conformity of realization with initial planning. In addition, reflective discussions were conducted to identify obstacles, clarify findings, and formulate improvement steps for the next quarter. From the results of documentation and interviews, it was found that 4 out of 5 assisted schools conducted internal revisions to the management and reporting systems after the reflection process was carried out. One of the facilitators revealed the problems that were often found:

"We found several schools that did not archive their digital reports neatly. So from the evaluation that was carried out, we created a digital folder and archiving training." (Interview with Companion)

The quote illustrates that reflection is not only formative, but also results in concrete interventions that are immediately implemented. For example, digital archiving training was conducted immediately after the evaluation identified weaknesses in the school's digital document storage system. This shows that quarterly evaluations act as triggers for changes in work habits that have an impact on the quality of accountability. Empirically, the results of this evaluation also strengthen the research hypothesis that mentors not only carry out administrative functions, but also educational and managerial functions that strengthen the culture of governance. Schools that previously had sporadic reporting systems became more structured after going through a periodic cycle of evaluation and reflection. From a theoretical perspective, this practice is in line with the concept of *organizational learning*, namely a continuous learning process that allows institutions to adapt strategies based on past experiences (Argyris & Schön, 1996). Evaluation is not merely a tool of external control, but an internal learning mechanism that creates systematic system improvements.

This model also reflects the principle of *adaptive governance* in public management, where responses to operational challenges are carried out flexibly and based on data. PSP, in this case, acts as a facilitator of institutional learning and a guarantor of the quality of reflection-based financial management. Thus, the evaluation and reflection stages in the mentoring process have proven important to strengthen the accountability cycle and foster an organizational culture that is responsive to change. This not only answers the technical challenges of BOS management in the field, but also strengthens the institutional capacity of schools in the long term.

e. Reporting and Follow-up: Ensuring Final Transparency

The reporting and follow-up stage is the final phase of the mentoring cycle which is a benchmark for achieving the principles of transparency and accountability in the management of BOS Funds. This study found that the Education Unit Companions (PSP) play an active role in helping schools prepare financial accountability reports in accordance with the technical provisions stipulated in Permendikbud No. 6 of 2021. The role of the assistant is not only limited to administrative checks, but also includes technical assistance to the preparation of recommendations for improving the school's financial documentation system.

Based on the results of cross-verification between RKAS documents, spending realization and transaction evidence, it was found that 93% of the final reports from assisted schools had been prepared completely, validly, and according to format. The assistant ensures that each expenditure is accompanied by adequate supporting documentation and stored in digital format. When deficiencies are found, the assistant provides correction guidance and, if necessary, prepares follow-up steps to avoid repeating similar errors in the future. The assistant explains:

"Usually we help to complete the reporting and prepare a follow-up plan. Sometimes we also connect and build communication with the department if there are obstacles that cannot be handled by the school." (Interview with Companion)

This statement shows that the function of PSP does not stop at the school level. They also act as a communication bridge between schools and the education office in terms of structural constraints that require cross-unit policies. In some cases, the assistants even prepare recommendation cover letters to support the submission of additional needs or further training to the relevant office. This finding confirms that good reporting not only has an impact on the completeness of the documents, but also becomes a form of social control. When reports are prepared transparently, the community and school committee have access to information on fund management and can carry out participatory supervision. This answers the problem in the introduction regarding weak reporting and low public participation in controlling education funds.

From a theoretical perspective, this process supports the concept of *transparency-driven accountability*, namely that openness of information is the main basis for creating public trust in educational institutions (Fox, 2015). The presence of a facilitator in the reporting process helps ensure that school financial information is not only available, but can also be understood, audited, and followed up by internal and external stakeholders. In addition, the follow-up prepared based on the reporting results shows that the assistance is not reactive, but rather oriented towards continuous improvement. This model reflects the principle of *responsive governance*, namely the ability of the education system to adjust policies and practices based on evaluations and dynamics in the field (Kurniawati & Azizah, 2023). Thus, the reporting and follow-up stages are not only the closing of the BOS Fund usage cycle, but also the starting point for the next budget cycle that is more transparent, accountable, and based on organizational learning.

All of the above findings indicate that PSP performs a strategic function as a liaison between central policies and school practices. This is in accordance with the collaborative governance approach, where the effectiveness of education policies does not only depend on regulations, but also on local implementing actors who are able to translate policies into practice (Ansell & Gash, 2008). The research hypothesis stating that “mentoring contributes to transparency and accountability in the management of BOS Funds” has been empirically proven. The five stages of mentoring studied showed a direct impact on the quality of governance in schools.

The results of this study are consistent with Prananda & Lestari (2020), which showed that mentoring strengthens the function of financial planning and reporting in schools. Setiawan (2021) also highlighted that schools that received mentoring showed higher accuracy of financial reports. However, this study broadens the context by showing the importance of locality-based mentoring, where social and geographical characteristics (such as in Paseh District) affect the effectiveness of the intervention. This contribution enriches the mentoring model which is not one-way, but adaptive and needs-based.

In practical terms, these findings indicate the need for policies to strengthen the position and capacity of assistants through:

- a. Standardization of regular training on ARKAS and BOS,
- b. Preparation of PSP performance indicators,
- c. Development of a digital reporting system that supports collaboration between school actors.

Theoretically, these results support the development of *governance hybridity theory*, namely the integration of vertical control from the state with horizontal supervision from the community and mentors (World Bank, 1994). Further research can be conducted quantitatively to measure the relationship between mentoring intensity and the level of accuracy of school financial reporting. Longitudinal research is also important to assess whether the role of PSP is able to form a long-term accountable governance culture.

4. CONCLUSION

This study aims to understand the role of the Education Unit Companion (PSP) in improving transparency and accountability in the governance of School Operational Assistance Funds (BOS) in Paseh District. Based on the results of the analysis of the five stages of assistance - identification of needs, planning, implementation, evaluation, and reporting - it can be concluded that PSP plays a strategic role as a facilitator, technical mentor, and agent of change in school financial governance.

The existence of PSP enables the transformation of school fund planning and reporting practices, from previously administrative and minimal documentation, to being more participatory, data-based, and accountable. Collaboration between mentors and schools has been proven to encourage a culture of orderly and transparent financial management, while strengthening social control through the involvement of school committees and the community. In addition, the results of this study confirm

that the effectiveness of mentoring is greatly influenced by the local context, including human resource capacity and institutional support.

Theoretically, these findings enrich the literature on strengthening collaborative-based education governance, especially in the context of involving local actors in the implementation of public policy. Meanwhile, practically, this study provides a comprehensive overview of mentoring practices, and recommends a number of improvements in the planning and implementation of the BOS program in the future. As a recommendation, for policy makers, it is important to design a more adaptive mentoring system, including through ongoing training for PSP, the preparation of measurable performance indicators, and strengthening the integration of digital reporting systems. For school principals and administrative staff, there needs to be an increase in technical and managerial capacity in order to be able to optimize mentoring to the maximum. Meanwhile, for the community and school committees, increasing financial literacy and active involvement in school evaluation forums are very important to strengthen transparency and accountability as a form of social control over education funds.

For further research, it is recommended to conduct quantitative research that can empirically measure the relationship between the intensity of mentoring and the quality of school financial reporting. Longitudinal research is also recommended to see the long-term impact of mentoring on the formation of an accountable governance culture in the school environment. In addition, cross-regional studies are also important to compare mentoring models based on regional characteristics.

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