

TRANSPARENCY IN THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE FUNDS THROUGH THE IMPLEMENTATION OF THE SCHOOL ACTIVITY AND BUDGET PLAN APPLICATION

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ABSTRACT

This study explores the transparency of School Operational Assistance (BOS) fund management via the School Activity and Budget Plan Application (ARKAS) at St. Antonius 02 Elementary School. While previous studies predominantly focus on administrative accountability, this research fills the gap by specifically examining how digital financial systems impact substantive participatory transparency. Using a qualitative case study design, data were collected through in-depth interviews, observations, and documentation from the principal, treasurer, asset officer, teachers, and the school committee. Thematic analysis reveals that while ARKAS effectively systematizes financial governance, transparency remains strictly compliance-based. Detailed data access is authoritatively restricted to administrators, and information clarity for non-managers is suboptimal due to highly technical reporting. Furthermore, despite facing technical, human resource, and organizational constraints, stakeholder trust remains high, driven primarily by relational communication rather than an objective data transparency system. The study concludes that digitalization without democratized data access fails to build true transparency. Practically, this implies that schools must complement ARKAS reporting with accessible, non-technical financial summaries to transform administrative disclosure into communicative and participatory transparency.

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INTRODUCTION

Transparency is a key principle in public financial governance because it is directly related to information disclosure, easy data access, and the ability of stakeholders to monitor budget use clearly and responsibly. In the digital

era, transparency is no longer understood solely as the publication of information, but also as the capacity of information systems to provide accurate, traceable, and user-friendly data to managers and supervisors. Therefore, digital transparency design must be deliberately built on principles that support openness in government information (Matheus et al., 2021). This view is reinforced by the finding that digital public services become more meaningful when transparency is accompanied by tangible accessibility and accountability (Saldanha et al., 2022). Digital information systems can also strengthen organizational accountability, while transparency should provide practical value to users rather than simply serving as formal data disclosure (Cavicchi & Vagnoni, 2023; Matheus et al., 2021).

In the field of education, transparency in financial management is increasingly important because education funds are a public resource that must be used effectively, efficiently, and accountably. The Indonesian government has positioned the School Operational Assistance Fund as a strategic instrument to support school operational financing, thus ensuring its management is orderly, transparent, and in accordance with regulations. One important policy innovation is the implementation of the School Activity Plan and Budget Application as a digital system to support planning, budgeting, administration, and reporting. Integrating information systems into the management of the School Operational Assistance Fund helps schools manage their finances more systematically (Hidayah, 2023). Furthermore, the School Activity Plan and Budget Application facilitates the preparation of school budget management and can strengthen transparency and accountability (Suwarno & Musafik, 2022; Ilham & Majid, 2023). Its operation also supports a more structured process for managing the School Operational Assistance fund (Diantari et al., 2024).

Several research studies indicate that transparency in the management of School Operational Assistance funds is shaped by the interaction between digital systems, implementer competencies, and school organizational culture. Transparency in the use of School Operational Assistance funds requires openness in planning and reporting, while its implementation still depends on the consistency of school procedures (Waluyo et al., 2023; Dinata et al., 2023). Accountability and transparency in the Implementation of School Activity Plans and Budgets directly influence the management of School Operational Assistance funds, and school transparency, together with the competence of the principal, influences the effectiveness of budget management (Permata & Mustoffa, 2023; Lamatokan et al., 2024). At the same time, transparency and accountability in the management of School Operational Assistance still face practical obstacles in the field, and the implementation of the Implementation of School Activity Plans and Budgets is also related to human resource readiness (Lubis et al., 2024; Mehan et al., 2024; Sitohang et al., 2024).

However, although the Implementation of the School Activity Plan and Budget has been mandated as an instrument for managing School Operational Assistance, there remains a gap between regulations and practice at the educational unit level. Existing studies generally describe implementation broadly or focus more on accountability than transparency as the primary analytical focus. Transparency and accountability in the use of human resources funds in schools and madrasas remain central issues, while transparency, information technology, and accountability are closely linked in the management of human resources (Hakim & Enjelita, 2025; Aprilita & Saptantinah, 2025). The implementation of the human resources also needs to be strengthened through internal control and transparency to increase accountability in the management of human resources (Batubara et al., 2025). More broadly, school accountability is linked to educational outcomes, indicating that financial governance is inseparable from the quality of educational services (Ordofa & Asgedom, 2022). Based on this gap, there is still strong room for research that specifically examines transparency in the management of School Operational Assistance Funds through the implementation of the Implementation of School Activity Plans and Budgets in a manner that is operationalized through several indicators, namely: (1) information transparency, (2) access to planning documents and budget realization, (3) clarity of information according to provisions, (4) obstacles in implementing transparency, and (5) level of stakeholder trust (Ilham & Majid, 2023; Waluyo et al., 2023; Lubis et al., 2024).

Based on these conditions, this study is important both theoretically and practically. Theoretically, this study contributes to the study of digital-based educational financial transparency by positioning the School Activity Plan and Budget Application as a contextual instrument for analysis. Practically, this study is expected to provide input for school principals, School Operational Assistance treasurers, and school committees. The problem formulation in this

study is: how is transparency in the management of School Operational Assistance Funds implemented through the School Activity Plan and Budget Application at St. Antonius 02 Elementary School, Semarang City?. Therefore, this study aims to analyze and describe the implementation of transparency at St. Antonius 02 Elementary School, Semarang City.

METHOD

This study uses a qualitative approach with a case study design to deeply understand transparency in the management of Educational Unit Operational Assistance Funds through the implementation of the School Activity Plan and Budget Application. This approach was chosen because it is able to reveal phenomena contextually and holistically in one educational unit (Creswell, 2013). The study was conducted at St. Antonius 02 Elementary School, Semarang City. The research subjects were determined by purposive sampling, including the principal, the Educational Unit Operational Assistance treasurer, asset officers, teachers, and the school committee as parties directly involved in the management and supervision of funds. The selection of informants was based on their role, involvement, and understanding of the Educational Unit Operational Assistance management process.

The focus of the research is the transparency of the management of the Educational Unit Operational Assistance Fund through the School Activity Plan and Budget Application which is operationalized through several indicators, namely: (1) information transparency, (2) access to planning documents and budget realization, (3) clarity of information according to provisions, (4) obstacles in implementing transparency, and (5) level of stakeholder trust. Data collection was conducted through in-depth interviews, observation, and documentation. Interviews were conducted in a semi-structured manner with guidelines compiled based on transparency indicators, while documentation included analysis of documents such as the School Activity Plan and Budget Application, budget realization reports, and school financial administration archives.

In this research, the author acted as the primary data collector, utilizing interview protocols, observation checklists, and document review forms to gather information. To ensure the credibility of the findings, the study employed time, methodological, and data source triangulation. Furthermore, participant feedback often referred to as member checking was utilized to confirm that the collected data accurately reflected the informants' actual views. A detailed breakdown of the thematic coding used to evaluate how educational units transparently handle their operational subsidies via the digital planning and budgeting platform is provided in Table 1.

Table 1. Coding Scheme Table for Thematic Analysis of Transparency in Management of Operational Assistance Funds for Educational Units through the School Budget Work Plan Application

Theme Code	Indicator	Aspects Studied	Analysis Description	Data source
TR-01	Information Disclosure	Information on Operational Assistance funds from Education Units to school residents	Describes how schools convey information related to the management of Educational Unit Operational Assistance funds to internal and external parties.	Principal, Treasurer, Teachers, Committee
TR-02	Data Access	School Activity and Budget Plan Application and Realization	Describes the ease or limitations of access to planning documents and budget realization, either directly or through the School Activity Plan and Budget Application.	Teacher, Committee, Treasurer

Theme Code	Indicator	Aspects Studied	Analysis Description	Data source
TR-03	Clarity of Information	Limits of openness according to regulations	Describes the clarity of the information conveyed and its compliance with regulations/technical guidelines for managing Operational Assistance funds for Educational Units	Principal, Treasurer, Teacher
TR-04	Transparency Obstacles	Implementation barriers	Describes various obstacles in realizing transparency, both from technical, human resource and organizational aspects.	Principal, Treasurer, Teacher, Committee
TR-05	Public Trust	Efforts to increase trust	Describes the level of stakeholder trust in fund management and the school's efforts to increase this trust.	Teachers, Committee, Principal

Source: (Ilham & Majid, 2023; Waluyo et al., 2023; Lubis et al., 2024)

To ensure the credibility of the findings, the study employed time, methodological, and data source triangulation by comparing interview, observation, and documentation data from different informants. Member checking was also conducted by confirming interview summaries and initial interpretations to the informants so that the data reflected their intended meanings accurately. Data analysis used the interactive model of Miles et al. (2014), which includes data reduction, data presentation, and conclusion drawing. The thematic coding process was carried out through open coding to identify meaningful statements, categorization of similar codes into broader themes, axial coding to connect categories with the main indicators, and selective coding to refine the final interpretation of transparency in fund management.

RESULT AND DISCUSSION

Information Disclosure

Transparency in fund management is currently still administrative compliance-based and has not yet reached the stage of participatory transparency because information is limited to the internal realm. The research results indicate that schools have been transparent in managing the Operational Assistance Fund for Educational Units, particularly during the planning stage. However, this level of transparency tends to be limited to internal matters and has not yet fully reached all stakeholders in detail. The principal explained more comprehensively:

"In managing the Education Unit Operational Assistance funds, we always strive for transparency, especially during planning. At the beginning of each school year, we prepare a School Activity Plan and Budget Application with our team, which we then present in a meeting with teachers. In this meeting, we explain priority programs, general budget allocations, and the intended use of the funds. However, we usually don't discuss the details of each activity in depth in larger forums, as this is more technical and managed by the treasurer."

The treasurer reinforced the statement by explaining the internal mechanisms:

"We record all fund usage in the School Activity Plan and Budget Application and compile regular reports. We share this information with the principal, and it's usually discussed in a special meeting. In principle, nothing is hidden, but the information we share is focused on matters deemed important for everyone to know."

The teacher provides a perspective as a recipient of information:

"We were involved in the meetings and were aware of the planned use of the funds, but the information was still general. For example, they only provided information on the activities for which they were intended, without a detailed budget for each activity. So, we knew how they were being used, but not the technical details."

The school committee also shared similar experiences:

"The school has provided us with information, usually during committee meetings. However, the information provided is still general in nature. We haven't received complete details on fund usage per activity or detailed reports."

Observations revealed no open publications, such as information boards or digital platforms, containing financial reports. Documentation also indicates that reports are prepared for administrative purposes, not for public transparency. This situation indicates that the transparency currently in place is still compliance-based (merely fulfilling formal obligations), and has not yet achieved substantive transparency, which allows for broad and easily accessible information disclosure. Thus, information disclosure remains focused on the internal sphere and has not yet led to participatory transparency.

Schools have demonstrated transparency in managing the Education Unit Operational Assistance Fund, particularly during the planning stage. However, the information shared has not yet reached all stakeholders in detail. School management limits technical budget details to internal forums or specific parties, while teachers and committees receive only general information. The lack of open publication, either through information boards or digital platforms, confirms that current reporting is primarily intended to fulfill administrative obligations. This finding aligns with Ihlen et al. (2022), who emphasize that information disclosure must be accompanied by a communication strategy to ensure it is truly understood. Furthermore, digital transparency is only valuable if the information presented is useful to its users (Matheus et al., 2023). Without good digital literacy, existing transparency remains limited to the internal realm and fails to transform into participatory transparency (Judijanto et al., 2024).

Data Access

The use of digital systems has increased efficiency, but created new gaps because data access is authoritatively restricted by the system (only for treasurers and principals). Research findings indicate that access to the School Activity Plan and Budget Application documents and budget realization is still limited to certain parties, primarily the principal and treasurer. Teachers and school committee members do not have direct access to these documents, either physically or through the School Activity Plan and Budget Application system. The treasurer explained in detail:

"In the School Activity Plan and Budget Application system, access is restricted according to individual roles. Typically, only the treasurer or operator can access the system and manage data. This is due to data security and reporting responsibilities. Therefore, not everyone has direct access, even if the data is actually present and complete."

The teacher conveyed the limitations of access:

"We don't have direct access to the School Activity Plan and Budget or the implementation report. It's usually only explained verbally during meetings. If we want more details, we have to ask directly, but we don't see the documents directly."

The school committee also expressed the same thing:

"As a committee, we were not given direct access to financial documents. The only information we received was through explanations from the school. We have never directly seen the data in the School Activity Plan and Budget Application or the complete School Activity Plan and Budget document."

Observations indicate that the management of the School Work Plan and Budget Application is technical in nature and does not involve many parties. Documentation reveals that although complete data is available, its distribution is not transparent. This indicates a gap between digitalization and transparency. The School Work Plan and Budget Application has improved administrative efficiency but has not improved information accessibility. Transparency is not yet system-based but rather relies on the discretion of individual administrators. In other words, there is "digitalization without democratization of data access," which limits the role of stakeholders in oversight.

The use of the School Activity Plan and Budget Application strictly limits the accessibility of financial data based on role. Teachers and school committees do not have direct access to review documents physically or through the system, but rely solely on verbal explanations from administrators. Theoretically, digitizing financial reporting (such as e-government) is designed to increase participation and trust (Ismatuzzaeni et al., 2024; Mubarok et al., 2025). However, in practice, centralizing access for data security reasons results in a lack of transparency in the distribution of information (Wijaya et al., 2024). This demonstrates the anomaly of "digitalization without democratizing data access," where technology successfully reduces administrative burdens, but stakeholders' role in conducting independent oversight is limited by the discretion of individual administrators.

Clarity of Information

The financial reports have been prepared in accordance with regulations, but the presentation is too technical so that it cannot be understood by the non-managerial public (lack of communicative transparency). The research results show that information on the management of Educational Unit Operational Assistance funds has been prepared in accordance with the provisions and technical guidelines. The principal and treasurer understand the rules for fund use and strive to prepare reports in accordance with regulations. The principal explained:

"When managing Educational Unit Operational Assistance funds, we always adhere to applicable technical guidelines. From planning to use to reporting, we adhere to all regulations. This is crucial to prevent errors in fund management."

The treasurer added:

"The ARKAS already has a clear account code structure, so we just need to align the funds' use with the existing categories. From an administrative perspective, it's actually quite clear and structured."

However, the teacher provides a different perspective:

"The explanations given to us are sometimes too general. We're aware of the program, but we don't understand the details of how the budget is being used. So, from our perspective, the information isn't entirely clear."

Observations indicate that information delivery does not utilize communicative media. Documentation indicates that reports are technical in nature and difficult for non-managers to understand. This indicates that transparency remains at the technical level, not yet reaching communicative transparency. This means that information is available and compliant with regulations but is not presented in a manner that is easily understood by non-technical users. This has the potential to create a gap in understanding between managers and stakeholders.

From a compliance perspective, fund managers consistently adhere to applicable technical regulations, and the School Budget Activity Plan Application system facilitates a clear account code structure. Unfortunately, this administrative clarity is not matched by clarity in its delivery to the audience. Teachers often perceive the information provided as too general, preventing them from fully understanding the details of budget use. Observations reinforce

this, with reports produced being purely technical in nature without using a communicative presentation medium for the general public. A common mistake in the concept of transparency is assuming that providing raw data is sufficient, when clarity of meaning and presentation are crucial (Skerritt, 2024). Because it fails to address the public's need for interpretation and is not presented efficiently, transparency can create gaps in understanding between managers and stakeholders (Ihlen et al., 2022; Matheus et al., 2023).

Transparency Obstacles

Digital-based transparency cannot stand alone as a system, but is heavily influenced by the readiness of Human Resources and the organization's communication culture, which is still centralized. The research found that there are various obstacles to achieving transparency in the management of the Education Unit Operational Assistance Fund. These obstacles include technical, human resource, and organizational aspects. The treasurer explained the technical obstacles:

"When using the School Activity Plan and Budget Application, we sometimes encounter issues such as system slowness or errors, especially when there are many users. This significantly hinders the input and reporting process."

The principal highlighted the human resources aspect:

"Not all teachers understand fund management or the School Activity Plan and Budget Application system because it's not their area of expertise. This means the information isn't always readily accessible to everyone."

The teacher said:

"From our perspective, the main obstacle is the lack of detailed information provided, so we haven't been able to fully understand how funds are managed."

Organizationally, communication is not yet fully transparent, resulting in uneven information distribution. Observations reinforce this by showing that financial management is centralized by the treasurer, while documentation reveals minor discrepancies between planning and implementation. These constraints demonstrate that the School Activity Plan and Budget application cannot stand alone; true transparency fundamentally requires human capacity, competency, and an open organizational culture.

Efforts to achieve ideal transparency are hampered by three main dimensions: technical, human resources, and organizational. Technically, reporting is often hampered by system errors or slowness in the school budget work plan application. From a human resources perspective, a lack of managerial understanding and literacy among teachers makes it difficult to access information independently. Furthermore, organizationally, financial management is still centrally controlled by the treasurer, triggering uneven distribution of information and minor discrepancies in its implementation. This condition aligns with the findings of Mubarok et al. (2025b) regarding network limitations and digital literacy, and Wijaya et al. (2024) regarding the constraints of unequal access. This proves that no matter how well the School Budget Work Plan Application system operates, transparency will remain hampered without the support of competent human resources and a committed organizational culture (Judijanto et al., 2024).

Public Trust

The current high level of public trust is driven more by the quality of social relationships and school reputation (relational trust), which can be a weak point because it is not supported by objective data transparency. The research results show that public trust in the management of Operational Assistance Funds for Educational Units in schools is relatively good, especially from internal sources. Teachers stated:

"We've had confidence in the management of the funds so far because there haven't been any visible issues. The school's programs are also running well, so we feel the funds are being used wisely."

The principal explained:

"We strive to maintain trust by managing funds in accordance with regulations and reporting regularly. We are also open to inquiries regarding the use of funds."

The school committee provided critical views:

"We trust the school, but it would be better if transparency was increased, for example by providing more detailed and open reports."

While documentation confirms routine accountability reporting and observations indicate good communication, stakeholder trust remains fundamentally relational. Because this trust is driven by social ties and school reputation rather than a robust data transparency system, it risks becoming a long-term vulnerability unless supported by objective transparency.

Although transparency is not yet optimal, public trust, particularly from internal parties, in fund management is relatively good. Teachers feel confident because school programs are clearly running smoothly. The school also continues to strive to maintain this legitimacy through regular reporting and committee communications. However, the school committee continues to voice criticism about the need for more detailed data transparency. This fact confirms that the "trust" currently built in the school environment is purely relational, not institutional and system-based. As Prato et al. (2022) noted, service quality is often a stronger determinant of trust than direct transparency. However, this relational trust has long-term weaknesses. For trust to be solid, it must be rooted in a public finance system that is truly transparent, effectively audited, and provides objective data that is easily independently verified (Akhyar, 2024; Judijanto et al., 2024; Sari & Atiningsih, 2023).

CONCLUSION

This study concludes that while the School Activity Plan and Budget Application at St. Antonius 02 Elementary School has significantly systematized financial governance, its current transparency remains limited to administrative compliance rather than participatory openness. The core finding reveals that the effectiveness of digital financial management is dictated not solely by the technology, but by human resource capacity, centralized communication patterns, and institutional commitment. The main implication is that digitalization without the democratization of data access and communicative reporting fails to build substantive stakeholder transparency; School Activity Plan and Budget Application is currently functioning merely as a technical reporting tool rather than a catalyst for public trust.

To address these gaps, this study offers several specific recommendations. Practically, schools are advised to create simplified, non-technical financial summaries (such as digital infographics or accessible physical information boards) to bridge the understanding gap for teachers and school committees. Additionally, schools should establish periodic capacity-building training for implementers. Academically, future research should explore comparative studies on digital financial transparency between public and private educational institutions, or investigate the impact of implementing open-data financial portals on the direct enhancement of stakeholder trust in school fund management.

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