

**Accountability and Transparency in the Management of School Operational Assistance Funds (BOS) at SD Negeri Wonosalam 3, Jombang Regency**

**ABSTRACT**

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This research is about the application of the principles of accountability and transparency in the management of School Operational Assistance (BOS) funds. The purpose of this research is to find out whether SD Negeri Wonosalam 3 has implemented the principles of accountability and transparency in the management of School Operational Assistance (BOS) funds.

This research was conducted at SD Negeri Wonosalam 3, Jombang Regency. The method used in this research is descriptive qualitative method where data collection uses interview, observation, and documentation techniques. In this study, the authors conducted interviews with several sources including: school principals, BOS treasurers, teachers, and school committees.

The results show that the application of the principles of accountability and transparency in the management of BOS funds has been going well, namely there is an RKAS in the planning of BOS funds, conformity of the rules and technical instructions for the use and implementation of BOS funds with their realization, as well as the implementation of reporting and accountability of BOS funds to schools, districts city, and central government. This shows that the school has carried out the BOS fund management process in accordance with government regulations or technical guidelines.

**Keywords: Accountability, Transparency, School Operational Assistance Fund (BOS)**