

ACCOUNTABILITY AND TRANSPARENCY IN EDUCATION FINANCING MANAGEMENT

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ABSTRACT

This study examines the role of accountability and transparency in the management of education financing in Indonesia through a literature study of scientific literature and related policies. The results show that the weak financial reporting system, lack of public participation, limited access to technology, and low human resource capacity are the main obstacles in realizing effective and fair governance of education funding. The non-integrated reporting system and lack of supervision lead to discrepancies between budget and realization in the field. Low public participation weakens the legitimacy of education institutions, while limited technology and training widen the gap between schools. Structural reforms are needed through strengthening data-based reporting mechanisms, equalizing access to technology, increasing human resource capacity, and collaboration between government, schools and communities. Consistent application of the principles of accountability and transparency will improve public trust and the quality of national education.

Keywords: *Accountability of Education Financing, Transparency of Education Management, Education Financing*

INTRODUCTION

Education plays an important role in national development, where the success of the education system is strongly influenced by resource management, especially in the aspect of financing. Effective and efficient management of education funds is the key to achieving national education goals. The proper placement of funds determines the access and quality of education received by the community. The government has designed various financing schemes to meet the needs of education, but problems in managing funds still often occur, especially due to weak accountability and transparency.

The need for accountability in education financing is increasing as the budget allocated by the government increases. The amount of funds demands clear accountability from all parties involved. Without an adequate reporting system, the risk of misuse of funds increases, which in turn can reduce public trust in educational institutions and the government. Accountability acts as a mechanism to ensure that the use of education funds can be audited and evaluated openly, so that the quality of education can be continuously improved (Nazarudin et al., 2020).

Transparency is also an important aspect of education fund management. The public has the right to know the use of funds and their impact on the implementation of

education. Information disclosure allows for public oversight, so that the potential for misappropriation can be minimized. If information management is done in a closed manner, the chances of corruption and inefficiency are greater. Transparency also strengthens trust between stakeholders and builds a culture of integrity in education governance (Marinah et al., 2023).

The issue of accountability and transparency in the management of education funds has become a national concern. Many reports show that the lack of transparency in the use of funds leads to inequality and low quality of education services. This is further exacerbated by weak monitoring systems and lack of public involvement. Reform efforts in the education sector are often hampered by weak oversight of funds, so the government is expected to strengthen regulations that support accountability and transparency. Without a strong commitment, problems in the management of education financing will continue to recur (Simanjuntak et al., 2024).

Various policies have been implemented to strengthen the reporting and monitoring of education funds, such as the use of online reporting systems and community involvement. The implementation of these policies requires support from all parties, including school principals, committees and education supervisors. Challenges arise when human resources do not fully understand the principles of good governance, so increasing the capacity of the apparatus is very important so that policies can run optimally. Quality education can only be achieved if the financial system is managed responsibly (Dian & Sidik, 2023).

Studies show that countries with good accountability and transparency systems tend to have more advanced education systems. Clear budget reporting and public engagement improve the effective use of funds and strengthen public trust in education institutions. Collaboration between schools and communities at the local level can strengthen oversight of funds, while the use of information technology helps promote openness in financial management (Ardani & Trihantoyo, 2020).

Lack of supervision and limited information are often the main obstacles in managing education funds. Weak coordination and lack of transparency make evaluation difficult, so budget allocations do not always match the needs on the ground. Inequality in access to information creates inequity in education services. Therefore, active community participation in monitoring the use of funds is needed to create a more open and fair education ecosystem (Habibatulloh et al., 2022).

This study aims to examine the role of accountability and transparency in education finance management through a literature study of various literature and policies. It is hoped that this study can provide a comprehensive picture of the actual conditions and strategies that can be applied to strengthen fair and effective education finance governance. In the long run, implementing the principles of accountability and transparency will improve the overall quality of education, because the quality of learning and education services depends on the clarity of fund management.

RESEARCH METHOD

This research uses a literature study approach that focuses on analyzing scientific literature and policy documents related to accountability and transparency in education financing management. The literature reviewed included academic journals, reference books, and reports from educational institutions. The selection of sources was done selectively based on criteria of relevance, credibility and currency of information. Searches were conducted through online databases such as Google Scholar. The study focused on financial reporting practices, oversight of budget use and stakeholder participation in education fund governance. The aim of this approach is to build a systematic and evidence-based understanding of the implementation of accountability and transparency principles in the education sector.

Data were analyzed using content analysis techniques, which categorized information from the literature based on key themes such as financial governance, oversight effectiveness and reporting transparency. This process enabled the identification of patterns and trends that emerge in the management of education financing in various contexts. Each finding is analyzed qualitatively to evaluate the extent to which existing policies and practices meet the principles of good governance. The results of the analysis are used as a basis for structuring the discussion and formulating conclusions that are relevant to the issues studied. This literature study also provides theoretical and empirical foundations that can strengthen recommendations for improving the education financing system in the future.

RESULTS AND DISCUSSION

1. Low Accountability in Education Fund Reporting

Many educational institutions still do not have a neat and reliable financial reporting system. Financial reporting is often done manually without sufficient documentation, resulting in frequent discrepancies between planned budgets and realization in the field. The reporting process also often does not follow official guidelines from education authorities, while weak internal controls make it difficult to detect irregularities. In addition, financial information is rarely published openly to the public, reducing the level of public trust in the school or educational institution.

Most schools do not involve external parties in the internal audit process. School financial management teams are also not fully trained in applying public reporting standards and accountability training is often not a priority. The lack of supervision from the education office exacerbates the situation, while differences in capabilities between regions mean that financial reporting is not uniform. Schools in remote areas also face technical and administrative constraints in financial management, so reporting standards vary from school to school (Syamsu et al., 2025).

School financial reports often do not display details of the use of funds openly. Many reports contain only general data without detailed explanations of the

activities financed. The lack of third-party verification increases the risk of budget manipulation. Clarity in reporting is essential to prevent errors and misappropriation. Therefore, educational institutions need to build a structured and data-based recording system. The use of financial software is still not optimal, resulting in slow and inaccurate reporting.

Improving accountability in education fund reporting requires the participation of all parties. School committees and guardians can act as effective social watchdogs and openness to community input can improve financial governance. Every financial report should be made public, for example through the school notice board, to create trust between the school and the surrounding community. Regular evaluation by the education office is also important to correct any weaknesses so that accountable governance can be realized (Zulaika et al., 2022).

2. Lack of Public Participation in Education Finance Oversight

Community involvement in overseeing the use of education funds in schools is still very low. Many schools have not integrated public participation into their governance systems. The budget preparation and evaluation process is often conducted without involving open consultations, so guardians and school committees do not have adequate space in financial meetings. Information on school expenditures is also difficult to access by outsiders, and mechanisms for community aspirations are not well facilitated. The lack of communication between school administrators and the public has led to weak joint oversight functions, so that the flow of budget use is not widely known by stakeholders (Merisa & Safitri, 2023).

This lack of information raises suspicion of improper practices and lowers parents' trust in educational institutions. The distance between managers and the community is widened, so schools lose potential moral and social support from the public. This lack of supervision has an impact on the effectiveness of budget-funded school programs and the balance of power between managers and supervisors. The level of public participation is highly dependent on the openness of the attitude of education managers.

A proactive leader will encourage open dialog and involve the community in financial decision-making, such as through deliberations, budget discussions and joint reporting. When the community feels involved, trust and ownership of the school increases and the courage to criticize the use of the budget grows. Good social relations support natural social control without external pressure. To build a participatory system, schools need to design an agenda for community engagement in formal and informal forums, and improve parents' financial literacy through training and socialization. Every step towards transparency opens a space for healthy dialogue between the school and the community, creating a climate of balanced oversight and strengthening accountability in the management of education funds.

3. Weak Internal and External Monitoring

The supervisory system in the management of education funds in many schools is not optimal. Internal supervisory bodies often do not have sufficient authority to conduct thorough audits and the organizational structure of schools does not support the establishment of independent control mechanisms. Many financial reports are not routinely cross-checked, so there are no clear evaluation standards to monitor financial performance. The internal audit function tends to be limited to record keeping rather than analysis or correction, making it difficult to detect errors and irregularities early on.

External supervision institutions have also not provided strong supervision of schools that are not disciplined in reporting. Local education offices do not always conduct regular supervision due to the limited number of supervisors, so many schools are not covered in one fiscal year. As a result, deviant practices are not immediately detected and followed up. Financial reports are also rarely reviewed by independent parties outside the education institution, resulting in a supervisory vacuum that opens up opportunities for misuse of funds.

Lack of assertiveness in supervision weakens financial governance, leads to long-lasting accumulation of administrative errors and creates a negative perception of school budget management. Strengthening the supervisory system requires cooperation between internal and external supervisors, improving the capacity of supervisors and involving professional auditors who work independently. Financial evaluations should be conducted objectively with clear indicators, and audit results should be published openly to the public. These steps are important to build a strong culture of supervision in the school environment (Lukas, 2024).

4. Inequality in Access to Technology in Financial Reporting System

The use of technology for financial reporting in schools is still very limited, especially in remote areas with minimal infrastructure. Many schools still rely on manual systems that are prone to data input errors due to lack of access to accounting software and administrative personnel who are not digitally skilled. This widens the gap between urban and rural schools, resulting in less accurate and timely financial reporting. Geographical factors greatly affect the quality of school financial governance.

Schools with better access to technology tend to be more transparent in their financial reporting. The use of digital tools makes it easier to store and process financial data neatly and simplifies the audit process and budget tracking. Online systems also allow the public to access information that was previously closed. However, these advantages cannot be enjoyed by schools that lack devices or internet access, resulting in uneven reporting standards. Equitable distribution of digital facilities is urgent for education finance governance reform (Fransiska et al., 2025).

Technological limitations are not only related to hardware but also to human resource capabilities. Many school finance staff have never been trained to use a digital reporting system, so reporting is still done manually and inefficiently. This often leads to technical errors and delays. Intensive training for administrative staff is essential to improve the quality of reporting, and improving digital literacy should be part of the financial management capacity building program (Wulaningsih & Asriati, 2024).

The national strategy should focus on equitable access to technology for all schools. Investment in digital infrastructure needs to be accompanied by sustainable training policies. Collaboration between the government, private sector and communities can accelerate the distribution of technology to schools. Online reporting systems should adapt to local conditions without compromising transparency standards, and technical assistance is needed for consistent technology adoption. This equitable access is key to information justice and strengthens the integrity of national education financial management (Norsiva & Suraijjah, 2024).

5. Limited Human Resources Capacity in Financial Management

Human resources handling finance in schools often do not have a background in accounting or financial management. Many school treasurers are self-taught without formal training, so financial recording and reporting is done based on experience rather than technical standards. This lack of expertise leads to errors in inputting, calculating and preparing financial documents, especially when the workload is high and technical assistance is minimal, especially in small schools.

The quality of financial reports is highly dependent on the technical skills and professionalism of staff. Without an understanding of regulations and reporting standards, financial administration is only carried out to fulfill administrative obligations, not as a monitoring tool. As a result, potential irregularities are not detected early enough and the evaluation process becomes ineffective. The inability to report according to national standards weakens transparency and creates distance from the audit system (Siswanto et al., 2024).

Human resource capacity building should be a priority in education fund management reform. Competency-based training programs can help staff understand financial reporting and governance systems. Training should be ongoing and relevant to the latest challenges, with materials covering technical, ethical and regulatory aspects. Training outcomes need to be applied in daily practice and evaluated through performance audits and periodic tests of understanding.

A commitment to human resource development will bring about major changes in school accountability. Local governments can design integrated capacity building systems and even make school finance certification a requirement for staff handling financial reports. This process encourages greater professionalism and

accountability. Schools also need to incentivize staff to regularly attend training, and financial performance evaluations should be linked to HR competencies. With capacity building, education fund management will become more transparent, efficient and reliable.

CONCLUSIONS AND SUGGESTIONS

Education funding management faces major challenges related to accountability and transparency. The incoherence of the reporting system leads to discrepancies between budget plans and realizations. The lack of public involvement in oversight weakens the legitimacy of education institutions as fund managers. The main obstacles in implementing good governance are inequality in access to technology and lack of human resource capacity. These conditions point to the need for comprehensive structural reforms at all levels of education. Improvements are not enough only in administrative aspects, but must also touch the organizational culture. Good financial governance requires a support system and competent implementers who are open to evaluation.

To improve accountability, it is necessary to establish a data-based reporting system that is transparent and accessible to the public. Public involvement in financial oversight creates more effective and balanced controls. Provision of technology tools and digital training are key foundations to support modern financial reporting. Schools with good technology access and capacity are generally more transparent and gain public trust. Equitable distribution of technology support and capacity building is an important aspect of creating a fair system. Strengthening internal and external oversight mechanisms must also be supported by clear national policies. The integration of all these aspects will improve the overall quality of education fund management.

The success of the reform relies heavily on collaboration between the government, educational institutions and the community. Each party has an important role in building a transparent and accountable education finance system. Consistency in the evaluation-based approach is the key to maintaining accountability in a sustainable manner. If the system is built with clear procedures, competent implementers and information disclosure, public trust in the education sector will increase. Joint commitment is the main force in strengthening the integrity of education fund management. Transparency must be a culture instilled from the start, not just an administrative obligation. This effort will lead the education system towards more equitable, efficient and quality management.

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