

**Akuntabilitas dan Transparansi Pengelolaan Dana Bantuan Operasional Sekolah (BOS) di SMA Unggulan BPPT Darussholah.** (*Accountability and Transparency in Managemen of Operational Assistance Funds School (BOS) at BPPT Darussholah Superior High School*)  
Avissena Harkat SE. MM

**Faridatul Khoiriyah**  
**Study Program of Public Sector Accounting**  
**Majoring of Business**  
Program Studi Akuntansi Sektor Publik  
Jurusan Bisnis

**ABSTRACT**

*This research aims to explain the Accountability and Transparency of Managemen of School Operational Assistance Funds (BOS) at BPPT Darussholah. This research includes qualitative research, the data used is primary data and secondary. The research results show that the application of the principle of accountability and management of BOS funds has gone well, this proven by the involment of all stakeholderas starting from the foundation, BOS Management team, scholl committe, and all teacher in planning, impelementation and accountability. Apart from that, it is proven by the existence of accountability carried out every month. However, there has been no installation of information boards regarding the actual use of BOS funds.*

**Key Word** : *Accountability, Transparency, in Managing BOS Fund, Permendikbud Number 63 of 2022*