

***Analysis of Accountability and Transparency in the Management of BOS Funds (School Operational Assistance) at SDN Selodakon 03 Jember***

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***ABSTRACT***

*This study aims to examine the implementation of the principles of accountability and transparency in the management of School Operational Assistance (BOS) funds at SDN Selodakon 03 Jember. The research employed a qualitative method, with data collected through interviews, documentation, and source triangulation. The informants included the principal, treasurer, operator, and other related parties. The findings indicate that the management of BOS funds has been carried out in accordance with the technical guidelines, covering the planning stage through the participatory preparation of the School Activity and Budget Plan (RKAS), implementation based on priority scales, and reporting through the government's digital system. Supervision is conducted by the Department of Education through monitoring and evaluation processes. Overall, the principles of accountability and transparency have been properly implemented and support the practice of good governance. However, there are still weaknesses in community participation, particularly regarding the public complaint mechanism, which has not been optimally implemented. Therefore, improvements are needed to strengthen transparency and supervision in the future.*

**Keywords:** *Accountability, Transparency, BOS Fund Management.*