

Analysis of Parents' Level of Trust in School Financial Transparency

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Abstract: The era of globalisation has changed various aspects of human life, including education, which is the main foundation of human resource development in Indonesia. In an effort to improve and equalise education, the government has designed education policies, as stipulated in the 1945 Constitution and Government Regulation No 47/2008 on the 12-year compulsory education programme. The implementation of this policy in Pasuruan City since 2012 involves the management of funds from the government through the BOS programme, BPOPP, and parent participation funds, which are contained in various regulations. However, the management of these funds is often a polemic in the community, especially regarding school financial transparency. This study aims to analyse the effect of financial transparency on the level of parental trust. Using the Systematic Literature Review (SLR) method. The study found that financial transparency significantly contributes to the level of parental trust and school productivity. While parental participation is important, the research shows that it does not always have a significant effect on the accountability and effectiveness of fund management. The findings emphasise the need for improvements in transparency and management of education funds to increase stakeholder trust and support sustainable development. Recommendations for improving school fund management are expected to contribute positively to the quality of education.

Keywords: parents' level of trust; school financial transparency

The current era of globalization has transformed all aspects of human life, one of which is education. Education serves as one of the main pillars in the development of human resources in Indonesia (Singh & Espinoza-Herold, 2014). This has become one of the government's fundamental considerations in formulating educational policies, as stated in Article 31, Paragraph 1 of the 1945 Constitution, which reads, "Every citizen has the right to education." Based on this principle, the government issued Government Regulation No. 47 of 2008 concerning the 12-Year Compulsory Education Program, which aims to improve and equalize education throughout Indonesia. The success of this compulsory education program is, of course, supported by all relevant parties—namely, schools and parents—in managing and implementing the program. The Pasuruan City Government has implemented the 12-year compulsory education policy at the elementary, junior high, and senior high school levels since 2012. Schools are given the flexibility to manage this program, including managing government funding support through three main programs: BOS (School Operational Assistance), BPOPP (Operational Assistance for Educational Providers), and parental participation funds. These funding mechanisms are

regulated under Minister of Education and Culture Regulation No. 63 of 2023, Governor Regulation No. 33 of 2019, and Minister of Education and Culture Regulation No. 75 of 2016. However, the funds received by schools often become a source of public debate regarding how these funds are managed and utilized by the schools. Therefore, financial transparency in schools is crucial to bridge potential conflicts or misunderstandings between schools and the community, particularly among parents. Senior high schools in Pasuruan City are experiencing similar issues—differences in perspectives between schools and parents regarding parental participation funds. Some parents still perceive the 12-year compulsory education program as a free education initiative, assuming that schools are not entitled to collect participation funds.

Nevertheless, in accordance with Minister of Education and Culture Regulation No. 75 of 2016, schools, through their committees, are authorized to mobilize funding and other educational resources from the community—whether from individuals, organizations, businesses, industries, or other stakeholders—through creative and innovative efforts. In addition, the school committee is also tasked with overseeing educational services within the school. This is supported by previous research, which states that transparency has a positive influence on school productivity (Sukardi & Djalil, 2019). Similarly, Aspan et al. (2016) found that transparency has a significant effect on the efficiency of disbursing school operational assistance funds. Hence, financial transparency plays an important role in determining the level of parental trust in schools and in minimizing misunderstandings. Based on these considerations, this study is conducted under the title “Analysis of Parents’ Level of Trust in School Financial Transparency.”

METHOD

This study was conducted using a literature review approach with the Systematic Literature Review (SLR) method. This method involves identifying, examining, evaluating, and interpreting all available research related to the topic. The researcher reviewed articles that are relevant to the research questions. The review process was carried out systematically and structured at every stage by following the established procedures (Triandini et al., 2019).

RESULTS AND DISCUSSION

RESULTS

Tabel 1. Systematic Review of Article Findings

No	Author(s)	Research Location	Findings
1.	(Sukardi, M. S., & Djalil, M. A.,2019)	Kabupaten Bener Meriah	Transparency, effectiveness, and accountability in budget management collectively influence the productivity of senior high schools in Bener Meriah Regency. Transparency has a positive effect on the productivity of senior high schools in Bener Meriah Regency.

			Budget management accountability also has a positive effect on school productivity in the same area.
2.	(Aspan, H., Milanie, F., Tebing Tinggi, & Sari, A. K., 2016)	Sumatera Utara	Community participation has no significant effect on the efficiency of distributing operational school assistance funds in private schools under Taman Siswa Tebing Tinggi, North Sumatra. Transparency has a significant effect on the efficiency of fund distribution. Public accountability has no significant effect on the efficiency of distributing operational assistance funds. However, community participation, transparency, and public accountability collectively have a significant effect on the efficiency of distributing operational school assistance funds in private education institutions under Taman Siswa in North Sumatra.
3.	(Putri, A., 2022)	Taluak IV Suku	Accountability has a significant influence on the effectiveness of BOP (Operational Assistance Funds) management. Transparency also has a significant effect on the effectiveness of BOP fund management. Parental participation has a significant effect on the effectiveness of BOP fund management. However, parental participation as a moderating variable has a negative and insignificant effect on accountability, transparency, and the effectiveness of BOP fund management at Arraudhah Islamic Kindergarten, Taluak IV Suku.

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4. (Riadi, R. M, 2021) Pekanbaru Financial management in public vocational schools (SMK Negeri) in Pekanbaru has been carried out properly in terms of accountability and transparency, though not yet optimally. This limitation is due to several schools still relying solely on existing regulations and technical guidelines without developing their own innovations or creative approaches to enhance transparency and accountability in school financial management.
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5. (Astuti, D., & Sutirman, Cirebon I., 2024) There is a significant positive correlation between educational budgeting and performance accountability ($r = 1$) as well as financial management transparency ($r = 0.982$). This finding highlights that efficient allocation and use of education budgets not only enhance school performance accountability but also strengthen financial transparency. Survey responses, ranging from 0 (disagree) to 1 (agree), indicate positive perceptions toward current financial management practices. This study provides empirical evidence of the importance of sound educational budget management as a tool to improve education quality, particularly in schools in Cirebon City.
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6. (Nuari, V., 2024) Jakarta Implementing good and modern financial management strategies not only improves efficiency and transparency but also strengthens public trust in the education system.

7. (Banjarnahor, L., & Elfrianto, E., 2023) Sumatra Utara

The implementation of financial monitoring and evaluation has been running well and is directly carried out by school principals and school staff. During the monitoring and evaluation process, deviations from the pre-established School Budget and Activity Plan (RKAS) were found to be minimal. These monitoring and evaluation practices aim to enhance transparency and accountability in school financial management and to prevent undesirable outcomes.
8. (Lubis, M. F., Mais, R. G., Ardheta, P. A., Mulyati, A., & Maliki, F., 2024) Jakarta

The implementation of accountability principles in BOS (School Operational Assistance) fund management at SMP Negeri 149 Jakarta includes planning, implementation, and reporting. The BOS fund management has been carried out well and in accordance with technical guidelines. Transparency principles have also been applied, as teachers and staff are involved in the BOS management team when determining activity budgets and learning processes. However, the school website is inactive, which hinders effective dissemination of school-related financial information.
9. (Lukas, A. O., Fuad, N., & Rugaiyah, R., 2024) Jakarta

The planning and implementation stages of BOS fund management at SMP Negeri 230 Jakarta have been conducted effectively, as evidenced by the school's preparedness and positive evaluation results. However, further improvement is still needed in accountability, especially in ensuring transparent dissemination of information on fund allocation and

10. (Cahyandari, R., Ibrahim, Cibungur, R. A., & Yuningsih, S. H., 2024)

utilization to all stakeholders. This study provides insights to improve the effectiveness of BOS fund management in schools and among other stakeholders. Accountability, transparency, and community participation—both individually and collectively—affect the effectiveness of village fund management. Accountability shows a positive effect (t-value = 2.787, p-value = 0.001), as does transparency (t-value = 3.444, p-value = 0.001), while community participation also demonstrates a significant effect (t-value = -3.099, p-value = 0.003). The coefficient of determination (R^2) indicates that 62.5% of the variance in the effectiveness of village fund management can be explained by these variables. The F-test reinforces the joint effect of transparency, accountability, and community participation with a significant F-value of 53.392 and a p-value of 0.001. This study underscores the complex dynamics between governance principles and community engagement in optimizing village fund utilization, contributing to sustainable development and community welfare. Thus, it not only fills a knowledge gap but also provides a holistic perspective on efforts toward sustainable development and public welfare through the optimization of village fund management.

DISCUSSION

Based on several research findings, it can be seen that issues related to school financial transparency and parents' level of trust have become important and interesting topics of discussion. The lack of trust among parents regarding the management of funds received by schools—such as BOS (School Operational Assistance), BPOPP (Operational Assistance for Education Providers), and parental participation funds—remains a key concern. These three sources of funding are directly received and managed by schools; therefore, financial transparency should logically influence the level of parents' trust.

The study conducted by Sukardi & Djalil (2019) revealed that financial transparency positively affects the productivity of senior high schools in Bener Meriah Regency. This outcome is grounded in the openness of schools in managing funds, allowing all parties—including teachers and parents—to understand the school's objectives and expectations. Such openness fosters a sense of involvement and shared responsibility among stakeholders, which ultimately supports institutional productivity and builds mutual trust.

Similarly Aspan, Milanie, & Sari (2016) found that transparency significantly influences the efficiency of disbursing operational school assistance funds in private schools under Taman Siswa Tebing Tinggi, North Sumatra. Transparency in fund management encourages the creation of clear and detailed reports on fund utilization. It also ensures that schools can be held accountable for their financial decisions, thereby reducing the potential for fund misappropriation. Moreover, transparency enhances public trust—when parents and communities can observe that funds are allocated appropriately and effectively, they are more likely to support school programs and engage in fundraising efforts.

Echoing these findings, Putri (2022) emphasized that transparency in the management of BOP (Operational Assistance for Education Providers) funds is crucial for ensuring that all stakeholders can understand and oversee fund utilization. Effective transparency helps build trust between schools and parents and facilitates both internal and external supervision. Schools must remain open in reporting fund usage to allow early identification of discrepancies. Through transparent management, BOP funds can be utilized more effectively to support educational goals, such as purchasing learning materials, improving facilities, and developing impactful programs. However, while parental involvement is important, Putri's findings indicate that parental participation had a negative and insignificant impact on accountability, transparency, and the effectiveness of BOP fund management.

Riadi (2021) noted that although transparency has been implemented in many schools, there remain several aspects that need improvement. Transparency that merely follows rules and technical guidelines often fails to build strong stakeholder trust. In contrast, Astuti & Sutirman (2024) found a strong positive correlation between educational budgeting, performance accountability, and financial transparency. This indicates that well-managed educational budgets significantly enhance both accountability and transparency, leading to better educational outcomes. Efficient financial management enables schools to optimize resources for programs, teacher training, and learning facilities.

In line with this Nuari (2024) asserted that by adopting good and modern financial management strategies, schools can not only improve efficiency and transparency but also strengthen public confidence in the education system. Building trust in this way has positive effects, including increased community participation, greater support, and ultimately, an overall improvement in educational quality.

Banjarnahor & Elfrianto (2023) further highlighted that effective financial monitoring and evaluation in schools play a vital role in enhancing transparency and accountability. The minimal discrepancies found in School Budget and Activity Plans (RKAS) suggest that these practices have been implemented successfully. Systematic and transparent monitoring not only prevents potential misuse of funds but also strengthens public trust in school financial management while fostering continuous improvement in education quality.

According to Lubis et al. and Lukas et al. (2024), the implementation of accountability and transparency principles in BOS fund management at SMP Negeri 149 and SMP Negeri 230 in Jakarta has shown positive progress, though improvements are still needed. Enhancing information dissemination and encouraging stakeholder involvement are expected to make BOS fund management more effective and beneficial for educational quality. These findings serve as a crucial foundation for future policy recommendations.

Cahyandari, Ibrahim, & Yuningsih (2024) explored the dynamics between accountability, transparency, and community participation in managing village funds. Understanding this relationship enables stakeholders to design better strategies for ensuring effective fund management, which ultimately contributes to sustainable development and community welfare. Their study not only fills a gap in existing literature but also provides a holistic perspective for advancing equitable and sustainable development practices.

CONCLUSION AND SUGGESTION

CONCLUSION

Financial transparency in schools has a significant influence on parents' level of trust in fund management, particularly concerning BOS (School Operational Assistance), BPOPP (Operational Assistance for Education Providers), and parental participation funds. Parents' distrust often arises from a lack of openness in how these funds are managed. Transparency contributes positively to both productivity and efficiency in fund utilization, as the involvement of all stakeholders—including parents and teachers—fosters a sense of collective responsibility. Moreover, transparent financial management is essential to ensure that funds are used effectively, enhance accountability, and build public trust.

However, despite the importance of parental involvement in managing BOP (Operational Assistance for Education Providers) funds, research indicates that such participation does not have a significant effect on accountability or the effectiveness of fund management. It is important to note that although transparency has been implemented well in many cases, there remain several aspects that require improvement to further strengthen stakeholder trust.

Efficient and modern management practices, along with systematic monitoring and evaluation, play a crucial role in improving education quality. Therefore, the application of transparency principles in educational fund management and the enhancement of community participation are essential to ensure optimal fund utilization. These findings can serve as a foundation for developing future recommendations aimed at improving the effectiveness of school fund management and supporting sustainable educational development.

SUGGESTION

Based on the conclusions above, it is suggested that schools strengthen the implementation of financial transparency by providing clear, accessible, and timely information regarding fund allocation and utilization to all stakeholders, especially parents. Schools should also establish participatory mechanisms that allow parents and teachers to be actively involved in financial planning, monitoring, and evaluation processes. In addition, adopting modern financial management systems and digital reporting platforms can help improve efficiency and accountability. The government and education authorities are encouraged to provide continuous guidance and supervision to ensure transparency practices are maintained. Strengthening collaboration between schools, parents, and the community will not only enhance trust but also support sustainable improvements in educational quality.

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