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APIP Supervision of BOS Funds at the Elementary Education Level: Between Administrative Compliance and Substantive Accontability

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Abstract: Oversight by the Government Internal Supervisory Apparatus (APIP) over the management of the Education Unit Operational Assistance Fund (BOSP) at the elementary education level plays a crucial role in ensuring the targeted, efficient, and accountable use of public funds. This article examines the effectiveness of the APIP's oversight function, particularly the Regional Inspectorate, in managing BOSP Funds in public elementary schools, focusing on the gap between administrative compliance and substantive accountability. This research uses a normative-empirical legal approach that combines regulatory analysis with empirical findings in the field. The study results indicate that APIP oversight has successfully promoted administrative compliance through audits, periodic inspections, and formal reporting mechanisms. However, substantive accountability—reflected in the optimal use of funds to improve the quality of education—has not been fully achieved. Conditions were found where schools were able to fulfill administrative and procedural requirements, such as complete reports and transaction evidence, but had not yet produced substantive achievements as stated in the BOSP Fund policy objectives. This article also identifies several obstacles in BOSP Fund oversight, including limited financial literacy at the school level, the lack of an integrated education fund management information system, and limited human resources for the Education Fund Management Apparatus (APIP). Based on these findings, this article recommends strengthening the capacity of APIP and school management to bridge the gap between formal compliance and substantive accountability, through improving financial competency, integrating information systems, adding auditors, and strengthening accountability mechanisms that focus on educational outcomes.

Keywords: Accountability; APIP; School Management; Supervision; BOSP Fund Management.

1. Introduction

School Operational Assistance Fund (BOS), which is now terminologically referred to as the Education Unit Operational Assistance Fund (BOSP)[1], is an educational financing instrument provided by the government to support the operational needs of educational

[1] Suwarno, S. A., & Al-kamila, H. S. A. (2025). Peran Hukum Konstitusi Dalam Mengawal Pemilu Yang Demokratis di Indonesia. *Al-Zayn: Jurnal Ilmu Sosial & Hukukm*, *3*(5), 6190–6202.

units.[2] Based on the latest technical provisions, the Regular BOS Fund is allocated to finance the operational needs of students at the elementary and secondary education levels.[3] In 2022, the national BOS budget reached approximately IDR 51.6 trillion, distributed to 217,620 schools, with approximately IDR 22.7 trillion allocated to more than 147,000 elementary schools.[4] For public elementary schools, BOSP funds are a strategic funding source for providing infrastructure, implementing learning activities, and financing school administration.[5] Therefore, accountable management of BOSP Funds is an important prerequisite for achieving the goal of increasing access to and the quality of basic education.

As part of public financial management, BOSP Funds must be managed based on the principles of transparency and accountability.[6] Local governments have a responsibility to ensure that funds distributed to schools are used according to regulations and provide real benefits for the provision of education.[7] Although the management of BOS funds is also the object of audit by external auditors, namely the Audit Board of Indonesia (BPK),[8] The Government Internal Supervisory Apparatus (APIP) plays a strategic role as an internal supervisory mechanism and early warning system.[9] In this capacity, APIP—specifically the District/City Regional Inspectorate—is tasked with assisting regional heads in supervising the implementation of regional government, including the management of education finance, so that it runs efficiently, effectively, and in accordance with laws and regulations.[10]

In the context of decentralization and regional autonomy, the responsibility of district/city governments in managing basic education is increasing, making strengthening internal oversight an urgent need. Although the regulatory framework

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[2] Pebriyanti, D., & Aliyyah, R. R. (2024). Manajemen Keuangan: Pengelolaan Dana Bantuan Operasional Sekolah (BOS) pada Sekolah Dasar. *Karimah Tauhid*, *3*(3), 2716–2737. https://doi.org/10.30997/karimahtauhid.v3i3.12221

[3] Segah, B., & Kaharap, K. (2022). Fungsi Pengawasan Terhadap Penggunaan Dana Bantuan Operational Sekolah (BOS). *Anterior Jurnal*, *21*(3), 27–33. https://doi.org/10.33084/anterior.v21i3.3723

[4] https://edukasi.sindonews.com/read/902071/213/segini-besaran-alokasi-dana-bos-tingkat-sd-smp-sma-tahun-2022-1664777408#:~:text=Pada%20tahun%202022%20ini%2C%20dana,dengan%20nilai%20anggaran%20Rp51%2C6%20triliun

[5] Muspawi, M., & Lukita, M. (2023). Pengelolaan Pembiayaan Pendidikan di Sekolah Dasar. *Lectura : Jurnal Pendidikan*, *14*(1), 99–110. https://doi.org/10.31849/lectura.v14i1.12237

[6] Marinah, M., Abdullah, M. R., & Saleh, M. (2023). Akuntabilitas Dan Transparansi Dalam Pengelolaan Bantuan Dana Operasional Sekolah. *Kelola: Journal of Islamic Education Management*, *8*(1), 79–92. https://doi.org/10.24256/kelola.v8i1.3746

[7] Banding, M. P. (2024). *Meningkatkan Kinerja Sekolah Melalui Dana Bos: Analisis Efektivitas*. Mega Press Nusantara.

[8] Anjani, E. P., & Fatikhasari, A. R. (2025). Strategi Optimalisasi Peran Audit dalam Menciptakan Tata Kelola Dana BOS yang Akuntabel dan Transparan: Studi Literatur. *CENDEKIA : Jurnal Penelitian Dan Pengkajian Ilmiah*, *2*(5), 775–786. https://doi.org/10.62335/cendekia.v2i5.1262

[9] Candra, R. (2025). *Implementasi Kebijakan Penguatan Peran dan Fungsi Aparatur Pengawas Intern Pemerintah (APIP) dalam Mencegah Tindak Pidana Korupsi di Kota Padang Panjang*(Doctoral dissertation, Universitas Andalas).

[10] Safwan, M. I., Tatawu, G., & Sensu, L. (2019). Analisis Hukum Independensi Inspektorat Daerah dalam Penyelenggaraan Pengawasan Pemerintahan Daerah. *Halu Oleo Legal Research*, *1*(1), 1. https://doi.org/10.33772/holresch.v1i1.6148

mandates strict oversight, field practice shows that accountability in the management of the BOS Fund has not been fully realized. Various audits and evaluations indicate a gap between administrative compliance and the achievement of the program's substantive objectives. Findings from the Bandung City Inspectorate in 2021, for example, revealed a number of problems in BOS implementation, such as errors in data entry in the Dapodik system, misappropriation of funds, incomplete accountability documents, use of funds for activities outside the provisions, and errors in beneficiary data collection. These conditions reflect that compliance with administrative aspects does not necessarily translate into actual accountability in fund use.[11]

This problem reflects a classic tendency in public financial management that emphasizes administrative compliance over substantive accountability. Administrative compliance relates to meeting legal-formal and procedural requirements, while substantive accountability emphasizes achieving policy outputs and outcomes. Mardiasmo emphasized that public sector accountability must be measured by the actual results generated from budget use, not solely by compliance with regulations. In this context, achieving an unqualified audit opinion (WTP) does not necessarily reflect the realization of substantive accountability. A similar phenomenon is also seen in the management of the BOS Fund, where compliance with technical instructions is not always followed by improved learning quality.[12]

This gap between administrative compliance and substantive accountability is the primary focus of this article. Various studies have shown a similar pattern, including research by Rizma (2025), which found that the management of political party financial assistance was relatively compliant administratively, but substantively weak because it was not oriented towards the main policy objectives. This analogy strengthens the argument that regulatory compliance does not automatically guarantee policy performance. This aligns with the President of the Republic of Indonesia's assertion at the 2023 National Coordination Meeting on Government Internal Oversight that oversight must be oriented towards results and tangible benefits for the community.

In the context of basic education, efforts to achieve substantive accountability for the BOSP Fund face complex challenges, including limited financial literacy at the school level, suboptimal integration of financial management information systems, and limited numbers and competencies of APIP auditors. Based on this background, this study aims to evaluate the effectiveness of APIP supervision of BOSP Fund management in public elementary schools, focusing on the gap between administrative compliance and substantive accountability. This research uses a normative-empirical legal approach through regulatory analysis and empirical findings, with the hope of providing conceptual contributions and practical recommendations for strengthening the accountability of BOSP Fund management in basic education.

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[11] https://ombudsman.go.id/produk/lihat/995/SUB_LT_5a1ea951d55c4_file_20250521_205256.pdf

[12] Faisal, H. (2025). Akuntabilitas Dalam Pengelolaan Keuangan Daerah. *Bappenas Working Papers*, *8*(3), 460 - 484. https://doi.org/10.47266/bwp.v8i3.411

2. Method

This study employs a normative-empirical legal approach. From a normative perspective, the study was conducted by examining the laws, regulations, and policies governing the management of the BOS Fund as well as the role of the Government Internal Oversight Agency (APIP) within the internal oversight system. The primary legal materials analyzed include Law No. 23 of 2014 on Regional Government, which establishes the framework for guidance and oversight by the APIP at the regional level; Government Regulation No. 60 of 2008 on the Government Internal Control System (SPIP), which requires every government agency to implement internal controls, including the conduct of internal oversight by APIP; and technical regulations in the field of education, specifically Regulation of the Minister of Education, Culture, Research, and Technology No. 2 of 2022 on Technical Guidelines for the Management of BOS Funds. An analysis of these legal documents was used to identify the authorities, mechanisms, and accountability standards that form the basis for APIP's oversight of education fund management.
Empirically, this study employs a case study approach to examine the oversight practices of BOSP funds in the cities of Bandung and Denpasar. Empirical data were obtained through a review of oversight documents, audit reports, reports from oversight agencies, official press releases, and the results of previous research on the implementation of oversight by Regional Inspectorates regarding the management of BOS/BOSP funds. Bandung was selected due to identified issues in BOS Fund management, such as errors in Dapodik data, misuse of funds, incomplete accountability documents, and errors in beneficiary data collection. Meanwhile, Denpasar was chosen because of a case of BOS Fund misuse at SD Negeri 6 Pedungan, which was uncovered through Inspectorate oversight and resulted in a recommendation for the return of funds. These two cases were selected because they represent the challenges of BOSP Fund oversight in two dimensions: administrative compliance and substantive accountability. Therefore, this study is not intended to make statistical generalizations but rather to develop analytical generalizations regarding the effectiveness of APIP oversight in bridging the gap between administrative order and the achievement of tangible benefits from the use of education funds.

3. Result and Discussion

3.1. Effectiveness of APIP Supervision of BOSP Fund Management in Public Elementary Schools

Internal supervision carried out by the Government Internal Supervisory Apparatus (APIP), especially the district/city inspectorate, occupies a strategic position as the first line in ensuring accountability in the management of BOS Funds at the education unit level.[13] Regional Inspectorates generally play a crucial role in overseeing the use of BOS funds within their jurisdiction. In doing so, the inspectorates conduct regular audits and inspections of BOS fund management in schools and develop recommendations for improvement if any irregularities or weaknesses in governance are identified.[14] The

[13] Safwan, M. I., Tatawu, G., & Sensu, L. *Op Cit.*

[14] Octavia, E. D. N., & Susanti, E. (2024). *Pengawasan Pengelolaan Dana Bantuan Operasional Sekolah (Bos) Oleh Inspektorat Kota Bandung*. *Jurnal Administrasi Negara* (pp. 18–27).

supervision process generally takes place through several stages, starting from supervision planning (preparing a work plan or annual audit plan), implementing inspections at schools through reviewing accountability documents, field observations, and interviews, to preparing a report on the results of the supervision along with follow-up recommendations.[15] The Bandung City Inspectorate's supervisory practices, for example, demonstrate a systematic process encompassing preparation, implementation, and reporting of audit results. Through this mechanism, the APIP strives to ensure that BOSP Fund management is carried out in accordance with technical guidelines and statutory provisions.

From an administrative compliance perspective, APIP supervision has been relatively effective in promoting orderly financial administration at the school level. Several local governments reported that schools submitted reports on the use of BOS funds in a timely manner and in accordance with the format established by the Ministry of Education and Culture.[16] In addition, intensification of guidance and inspections by the inspectorate has contributed to a decrease in findings of administrative non-compliance, such as the failure to prepare the School Activity and Budget Plan (RKAS) or incomplete Accountability Letter (SPJ) documents.[17] The achievement of an Unqualified Opinion (WTP) on regional financial reports in a number of regions also reflects that in general no material errors were found in financial records, including the management of BOS Funds.

However, the effectiveness of APIP supervision in the substantive dimension remains an issue. Substantive effectiveness refers to the supervisory capacity to ensure that BOS funds are truly utilized to improve the quality of education services in elementary schools. In fact, various irregularities are still found[18], such as misdirected distribution, misuse of funds, and data entry errors indicate that supervision has not been fully capable of preventing these violations. Normatively, the APIP has the authority not only to conduct compliance audits but also performance audits that assess the achievement of program outputs and outcomes. In the context of the BOS Fund, performance audits should measure improvements in learning facilities, the quality of teaching and learning activities, and their impact on student participation and achievement. However, in practice, many regional inspectorates still prioritize compliance and financial audits, resulting in program effectiveness not being optimally measured. Thus, APIP supervision has been more successful in regulating administrative and reporting aspects, but has not fully guaranteed the achievement of the substantive objectives of the BOS program. This condition is closely related to the various limitations and challenges faced by APIP, which will be discussed further in the following subsection. The case of misappropriation of BOS Funds at Pedungan 6 Public Elementary School, Denpasar City, which was revealed through inspectorate supervision and resulted in recommendations for the return of funds and the resignation of the principal, shows that APIP is capable of detecting and taking action against misappropriations, although ideally the supervisory function needs to be more directed at prevention efforts before losses occur.

[15] *Ibid*.
[16] Banding, M. P., *Op Cit*.
[17] *Ibid*.
[18] *Ibid*.

3.2. The Gap Between Compliance and Substantive Accountability

As previously explained, the management of education funds still faces a gap between administrative compliance and substantive accountability. This gap indicates that, although the management of funds formally complies with the provisions of documents and procedures, the actual benefits derived from budget utilization have not yet been fully optimized. A number of indicators can be used to identify this situation. First, educational outputs and outcomes have remained relatively stagnant despite the fact that the allocation of the School Operational Assistance Fund (Dana BOS) has continued to increase year after year. For example, the use of funds in accordance with the School Activity and Budget Plan (RKAS) for the procurement of learning resources, facility repairs, or teacher training is not always accompanied by improvements in student learning outcomes or the quality of school services, raising questions about the effectiveness of spending from the perspective of substantive accountability. Second, the emergence of practices aimed at maximizing budget absorption toward the end of the fiscal year without adequate planning. Under these conditions, spending is primarily carried out to meet budget absorption targets and avoid leftover funds, but it is often rushed and fails to hit the mark. This practice reflects compliance with procedural requirements but falls short in terms of substantial benefits for improving the quality of education.

The gap between formal and substantive aspects is also reflected in evaluation and accountability practices at the school level. Evaluations of BOSP Fund management need to be developed not only based on measures of administrative compliance—such as the accuracy of the RKAS, the completeness of SPJs, the validity of transaction evidence, and the timeliness of reporting— Such evaluations should also focus on measuring the actual impact of BOSP Fund usage on educational outcomes. Thus, oversight indicators should not merely stop at determining whether funds were spent according to procedure, but must also address whether their use contributed to reducing dropout rates, increasing student attendance, improving learning facilities, enhancing the quality of the teaching-learning process, and strengthening student learning outcomes. This focus is important because public accountability in the management of education funds relies not only on administrative compliance but also on the ability of public budgets to generate substantive benefits for students and educational institutions.

In this context, APIP oversight should not only focus on accountability reports as the primary subject of audits but also integrate educational performance indicators into audit instruments. Audits of BOSP funds must assess the relationship between school budget planning, actual expenditures, and the resulting educational outcomes. For example, expenditures on the procurement of learning resources should be evaluated to determine whether they actually improve students' access to learning materials; expenditures on teacher training should be linked to improvements in the quality of learning; and expenditures on student activities should be linked to student participation, achievement, or character development. With this approach, APIP can serve not only as a compliance watchdog but also as a performance evaluation tool that ensures BOSP

Funds are used effectively, efficiently, and in a way that positively impacts the quality of education.

Another phenomenon worth noting is the practice of budget absorption toward the end of the year, which is more focused on meeting administrative targets than on the schools' substantive needs. In certain cases, schools may be pressured to accelerate spending at the end of the fiscal year to avoid leftover funds or a record of low budget absorption. Although such spending can be administratively justified through SPJ documents and transaction records, substantively, this practice may not reflect sound planning for learning needs. Spending carried out in a rush can result in the procurement of goods or activities that are not well-targeted, do not align with learning priorities, or do not have a direct impact on improving the quality of educational services. Therefore, a high budget absorption rate cannot always be interpreted as a success in managing BOSP funds if it is not accompanied by evidence that the spending is relevant to students' needs and the goals of improving educational quality.

Thus, improvements to the oversight framework for BOSP funds should be directed toward a results-based accountability model. This model requires the integration of administrative indicators, performance indicators, and benefit indicators. Administrative indicators remain necessary to ensure the legality and proper management of finances, but they must be supplemented with substantive indicators that measure the actual benefits of fund usage. Within this framework, the APIP, together with the education office and educational institutions, needs to develop evaluation instruments capable of assessing the alignment between the RKAS, actual expenditures, schools' priority needs, and educational outcomes. In this way, oversight of the BOSP Fund will not only ensure orderly reporting but also promote continuous improvement in the quality of basic education services.

3.3. Supervision Challenges: Financial Literacy, Information System Integration, and Human Resource Limitations

1. Low Financial Literacy and Management Capacity at School Level

One of the fundamental issues in the management of the BOS Fund is the limited knowledge and financial management skills of school administrators. Many school principals and treasurers lack formal education in public finance, as their appointments are generally based on pedagogical competencies. As a result, financial management is often learned through self-directed practice. In the context of BOSP Fund oversight, capacity building should not be directed solely at school principals and treasurers; rather, it must also be extended to school committees as representatives of the community within educational institutions. To date, school committees have, in many cases, tended to perform only formal-administrative functions; in certain situations, they merely serve as rubber stamps for school planning and accountability documents. This situation is inextricably linked to low financial literacy, limited understanding of the RKAS mechanism, and a lack of ability to interpret reports on the actual use of BOSP funds. Therefore, the empowerment of school committees must be directed toward training in basic financial management, an understanding of BOSP fund regulations, techniques for interpreting RKAS documents and budget implementation reports, as well as mechanisms for identifying indications of misuse of funds.

Financial literacy issues were also found among members of the community, particularly school committees, which are supposed to play a role in participatory oversight. Although school committees are nominally expected to provide oversight and input regarding the use of BOS funds, in practice, this role is often limited. Strategies to empower school committees need to be designed in an integrated manner with capacity-building initiatives for school principals and treasurers. This is important because school principals generally have a background in pedagogy rather than public finance, so they require strengthened competencies in planning, implementing, reporting, and accounting for BOSP Funds. Training in school financial management should not be limited to technical and administrative aspects but should also focus on an understanding of substantive accountability—that is, how the use of funds can be linked to improvements in the quality of learning, the availability of educational facilities, and the achievement of educational service indicators. In this way, school principals, treasurers, and school committees will share a common understanding of BOSP Fund governance, enabling internal oversight and participatory oversight to function more effectively.

Community-based social oversight needs to be developed as a mechanism to support the functions of the APIP. In this regard, school committees can serve as a channel for social control that helps detect potential irregularities, inappropriate use of funds, or discrepancies between the RKAS and the school's actual needs at an early stage. This mechanism can be implemented through periodic evaluation forums involving the school, the school committee, parents of students, and the education office, while respecting the respective limits of each party's authority. This form of social oversight is not intended to replace the APIP's audit function, but rather to strengthen the early warning system through the involvement of the community, which is more closely attuned to the school's actual conditions. With participatory oversight, the APIP can obtain more contextually relevant preliminary information, allowing audits to be targeted more precisely and conducted on a risk-based basis.

2. Limitations and Fragmentation of Information Systems

The next challenge in overseeing the management of BOSP funds is the lack of integration between the information systems of educational institutions, education offices, local government finance systems, and the Internal Government Oversight Agency (APIP). To date, BOSP Fund reporting has been conducted through a tiered administrative mechanism, whereby schools prepare periodic reports on the utilization of funds, which are then submitted to the district/city education office for compilation and forwarding to the central government. Although the government has developed various supporting applications, such as ARKAS (School Activity and Budget Planning Application) and the online BOS system to assist schools with planning, budgeting, and reporting, the integration of these systems with the Local Government Information System (SIPD) and direct access for APIP remain suboptimal. This situation means that regional inspectorates still frequently rely on manual data requests or physical document inspections at schools, as there is no integrated dashboard available that allows for real-time monitoring of BOSP Fund transactions, planning, disbursement, and reporting.

This fragmentation of information systems has direct implications for the effectiveness of APIP oversight. Differences in reporting platforms and formats require schools to enter data into several different systems, such as ARKAS, the online BOS system, manual reports to the education office, and the local government financial system. This situation not only increases the administrative burden on schools but also raises the potential for duplicate data entry, reporting inconsistencies, delays in information consolidation, and discrepancies in data across agencies. Data inconsistencies can also hinder APIP from conducting rapid cross-checks, for example, when there are discrepancies between student data in Dapodik, data on social assistance recipients at the local government level, and data on BOSP fund allocations at educational institutions. In such situations, oversight becomes slower, more reactive, and tends to focus on document reviews after reports are submitted, rather than on early risk monitoring.

Limitations in information system integration also hinder the development of data-driven oversight. Without access to interconnected and up-to-date data, APIP faces difficulties in conducting rapid risk analysis, such as detecting unusual spending patterns, comparing the performance of BOSP Fund management across schools, assessing the consistency between ARKAS planning and actual spending, and identifying educational institutions with high risks in budget management. As a result, APIP's oversight functions cannot yet be fully directed toward data-driven audits, as auditors are not supported by an integrated information system that comprehensively provides data on transactions, planning, actual spending, and school achievements. Ideally, oversight of BOSP funds should not only verify the completeness of reports and transaction evidence but also be able to analyze patterns of fund usage and their relationship to educational outcomes.

Therefore, the integration of ARKAS, SIPD, Dapodik, and the BOSP Fund reporting system must be regarded as a key prerequisite for strengthening the effectiveness of APIP oversight. This integration is not only important for simplifying school reporting but also for enhancing transparency, data accuracy, and the speed of local government internal oversight. With interconnected information systems, APIP can conduct earlier monitoring of potential irregularities, identify unusual spending patterns, compare performance across schools, and establish risk-based oversight priorities. Consequently, APIP oversight can transition from manual and administrative inspection methods to risk-based and data-driven audits that are more effective, efficient, and transparent, with a focus on substantive accountability.

3. Limitations in APIP Human Resources and the Need to Strengthen Performance Audit Capabilities

In addition to issues of financial literacy at the school level and the lack of integration among information systems, a fundamental challenge in overseeing the BOSP Fund also lies in the limited human resources of the APIP, both in terms of quantity and the quality of their competencies. In the context of overseeing the BOSP Fund at the elementary education level, the number of APIP auditors in regional inspectorates is often disproportionate to the number of educational institutions that must be monitored. The scope of oversight not only covers a large number of schools but also encompasses a variety of issues related to fund management, ranging from ARKAS planning, expenditure implementation, the completeness of accountability documents, compliance of fund usage with technical guidelines, to the assessment of the impact of budget utilization on the quality of educational services. This imbalance between the number of auditors and the scope of oversight means that the audit process tends to be conducted on a sampling basis, limited to the examination of specific documents, and is not yet capable of conducting in-depth audits of all schools.

These limitations in auditor quality have a direct impact on oversight practices, which place greater emphasis on administrative aspects. APIP finds it easier to check the completeness of documents, the accuracy of report formats, transaction evidence, and compliance with procedures for the use of funds, rather than assessing whether education spending actually leads to improvements in the quality of learning. Consequently, the limited number of auditors contributes to weak substantive oversight, as APIP's resources are largely consumed by verifying formal compliance. In addition to the issue of numbers, another challenge that needs attention is the lack of specific expertise among APIP auditors in the field of educational evaluation.

Oversight of BOSP funds cannot be limited to a purely financial audit approach, as the BOSP is a public policy instrument in the field of education whose ultimate goal is to improve access, the quality of learning, and the quality of basic education services. Therefore, APIP auditors need to understand educational performance indicators, educational service standards, the relationship between school spending and learning outcomes, and how to assess the effectiveness of school programs. Without these competencies, audits risk being limited to assessing whether funds have been used in accordance with regulations, but fail to determine whether those funds have provided tangible benefits to students.

The need to strengthen these competencies is increasingly important because the main gap in the oversight of BOSP Funds lies in the distinction between administrative compliance and substantive accountability. Therefore, APIP not only needs auditors who understand accounting and financial regulations, but also auditors who are able to identify the interrelationships between budget planning, expenditure implementation, and educational outcomes. Given these conditions, APIP's oversight of the BOSP Fund must shift its paradigm from compliance audits toward performance audits. Compliance audits remain essential to ensure that fund usage does not deviate from legal provisions, technical guidelines, and principles of financial accountability. However, this approach must be complemented by performance audits that assess economic efficiency, effectiveness, and the impact of BOSP Fund usage on improving educational quality. In this context, APIP needs to develop audit instruments that not only examine accountability documents but also assess outputs and outcomes, such as improvements in learning facilities, enhancements in the quality of the teaching-learning process, reductions in barriers to educational access, and the contribution of school expenditures to student achievement.

Thus, strengthening the PIP's SDMA requires addressing three main priorities. First, increasing the number of auditors or developing a risk-based oversight strategy so that the limited number of auditors does not hinder the scope of oversight over schools. Second, enhancing auditors' competencies through training in educational policy evaluation, performance audits, analysis of educational indicators, and data-driven audits. Third, establishing a collaborative working model between regional inspectorates, education offices, and educational institutions so that oversight is not merely corrective after errors occur, but also preventive and focused on improving the quality of school governance. Through these strengthening measures, APIP is expected to become not only an examiner of administrative compliance but also a strategic actor in ensuring that BOSP funds truly contribute to substantive accountability and the improvement of basic education quality.

4. Conclusion

APIP's oversight of BOSP Fund management highlights the need for integration between ARKAS—a school financial planning and reporting application within the Ministry of Education, Culture, Research, and Technology's ecosystem—and SIPD, the local government information system managed by the Ministry of Home Affairs. Data fragmentation between central and local systems has long posed serious challenges to the oversight process, as data on the planning, implementation, and accountability of BOSP Funds have not been fully integrated with local financial systems. As a result, local inspectorates still frequently rely on manual document requests or on-site inspections at schools, meaning that oversight has not yet been conducted in a timely, measurable, and real-time, data-driven manner.

This integration must be achieved through the interoperability of data on planning, implementation, accountability, and output achievements of the BOSP Fund, so that data entered by schools through ARKAS can be directly consolidated into the local government financial system. In addition, local governments need to provide a dedicated oversight dashboard for APIP with real-time access to BOSP Fund data for each educational institution. This dashboard is essential for driving the transformation of oversight from manual, document-based audits toward data-driven audits that are preventive, predictive, and risk-oriented. Thus, APIP will not only verify administrative completeness but also be able to analyze spending patterns, detect irregular transactions, compare performance across schools, and assess the relationship between BOSP Fund usage and improvements in the quality of educational services. This approach aligns with the need to shift the focus of oversight from administrative compliance to a substantive assessment of program performance and impact.

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