

**ANALYSIS OF TRANSPARENCY AND ACCOUNTABILITY OF THE
USE OF EDUCATIONAL OPERATIONAL ASSISTANCE (BOP) FUNDS
IN PAUD KB SYAFIRA, BENGKALIS DISTRICT**

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ABSTRACT

This study aims to determine the implementation of transparency and accountability in the use of the Operational Education Assistance (BOP) funds at PAUD KB Syafira, Bengkalis Regency, in 2023-2024. This research uses a descriptive qualitative approach with data collection techniques including interviews, observation, and documentation. Informants in this study consisted of the principal, treasurer, and other related parties. The results show that the principles of transparency and accountability in managing BOP funds at Paud Kb Syafira have been well implemented. This is evident from the openness of information to stakeholders, the involvement of the school committee in planning, and the orderly and timely recording, reporting, and archiving. This research is expected to serve as a reference for other PAUD institutions in managing BOP funds transparently and accountably.

Keywords: Transparency, Accountability, BOP Funds, Early Childhood Education, Financial Management