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An Evaluation Study on the Transparency of Secondary Education Financing Based on the Discrepancy Model (Provus)

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Abstract

This study aims to evaluate the transparency of educational financing at SMPN 203 Jakarta by focusing on information availability, public involvement, accessibility, financial reporting, internal monitoring, and external auditing, using the Discrepancy Evaluation Model (Provus). A qualitative research approach was employed, involving 15 purposively selected participants comprising internal school stakeholders and external auditors. The findings reveal that the availability of financial information remains limited to offline formats, lacking support from digital platforms. Public involvement is primarily consultative, with restricted participation from the school committee and class coordinators. Information accessibility is suboptimal due to the absence of a digital information system. Financial reporting complies with existing regulations, internal monitoring is conducted by a designated team through regular inspections, and external audits are effectively carried out by the Regional Education Office II of East Jakarta and the Education Department. The implications of this study underscore the need to develop a digital information system and enhance public participation to bridge the transparency gaps identified. Furthermore, it emphasizes the importance of strengthening accountable and sustainable financial governance in education. The novelty of this study lies in its application of the Provus Discrepancy Evaluation Model to assess financial transparency within a public school context, an approach rarely utilized in educational finance research. This model's distinctive feature is its systematic comparison between expected and actual program performance, allowing a comprehensive evaluation of discrepancies across the stages of design, installation, process, and outcomes. These findings offer significant contributions to the theoretical and practical development of educational financing transparency in secondary schools.

Keywords: *information availability, public participation, accessibility, financial reporting*

Introduction

Financial transparency in education is a fundamental aspect of governance that emphasizes accountability and the improvement of education service quality. In Indonesia, particularly at the secondary education level, the management of education funds often faces serious challenges related to information disclosure and public participation in the oversight of fund utilization. At SMPN 203 Jakarta, these issues are increasingly evident, marked by limited access to financial information, minimal community involvement, and suboptimal reporting and internal monitoring mechanisms. These conditions underscore the urgency of conducting a comprehensive evaluation of financial transparency to ensure that allocated funds genuinely support the enhancement of educational quality.

The availability of information serves as a key prerequisite for financial transparency in education. Complete, accurate, and timely information enables all stakeholders to comprehend the flow of fund usage, thereby minimizing the potential for misuse. In practice, however, the

availability of financial information at SMPN 203 Jakarta continues to face obstacles, particularly in presenting data in formats that are accessible and easily understood by the public and internal school stakeholders. A study by Nuriah & Deca (2023) highlights that transparency in information management fosters greater accountability, which is essential in the context of education.

Furthermore, public involvement in overseeing educational financing represents an effective mechanism of social control that ensures transparent and accountable use of funds. The community, including parents and school committees, plays a crucial role in monitoring and providing input. However, such involvement remains low in many public schools, including SMPN 203 Jakarta, due to insufficient outreach and inadequate access to information. This aligns with findings from Komariyah et al. (2022), who asserted that the mobilization and participation of the community in decision-making related to the use of educational funds remain significantly limited.

Third, The accessibility of financial information is also a critical aspect that requires through investigation. Easy and timely access to financial data strengthens transparency and accountability. Digital business processes and the use of information technology help minimize fund misappropriation risks, reinforcing the need for effective financial governance applications in schools (Puspitawati et al., 2023). Nevertheless, the implementation of such technologies at SMPN 203 Jakarta remains suboptimal, thus limiting access to financial information for both the public and internal stakeholders.

Systematic and timely financial reporting is a crucial indicator in evaluating financial transparency in education. Effective reporting not only fulfills administrative requirements but also provides a concrete picture of fund utilization and achieved outcomes. Research by Rahmi & Sari (2021) emphasizes that a clear and structured reporting process minimizes the risk of fraud and enhances accountability.

Internal monitoring functions as a control mechanism to ensure that funds are utilized in accordance with planning and regulations. However, the effectiveness of internal monitoring at SMPN 203 Jakarta requires improvement, particularly in terms of human resource capacity and the integration of oversight systems. According to Permana et al. (2023), strengthening internal monitoring through training in educational finance planning equips institutional administrators with essential skills and knowledge to manage financial resources more effectively.

External audits serve as an essential instrument for ensuring accountability in education fund management. Independent and transparent audits can provide objective assessments and constructive recommendations for improvement. The effective follow-up measures constitute a pivotal component in mitigating corruption and enhancing financial governance (Angela et al., 2023).

Although numerous studies have explored financial transparency in education (e.g., Nuriah & Deca, 2023; Komariyah et al., 2022; Puspitawati et al., 2023), most of them have focused on isolated aspects such as reporting, participation, or accessibility. Few have integrated these dimensions into a unified, systematic evaluation model. This gap underscores the need for a comprehensive analytical framework that captures the multidimensional nature of transparency within educational finance.

This study offers an innovative solution through the application of the Discrepancy Evaluation Model (Provus), which focuses on identifying the gap between expectations and the reality of financial transparency in education. This model allows for a more systematic and comprehensive evaluation compared to conventional approaches, which often tend to be fragmented. Through this model, six dimensions—information availability, public involvement, accessibility, reporting,

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internal monitoring, and external audits—can be analyzed simultaneously to identify precisely targeted areas for improvement.

The gap analysis in this study highlights that, although several prior studies have discussed financial transparency in education, they often fail to integrate all dimensions of transparency holistically using a measurable and systematic evaluation model. A unit that supports the effectiveness of the public service agency's financial management is the internal audit unit (Kawakibi & Susanto, 2024). This research, therefore, fills this gap by adopting the Discrepancy Evaluation Model (Provus), providing a structured and comprehensive evaluation perspective.

The novelty of this study lies in its pioneering and theoretically grounded application of the Discrepancy Evaluation Model (Provus) to assess financial transparency in public junior high schools in urban Jakarta, a field that has received limited scholarly examination within Indonesian educational governance literature. While previous research has tended to analyze transparency through isolated indicators or compliance-based approaches, this study advances academic discourse by conceptualizing transparency as a multidimensional construct evaluated through six interdependent components: information availability, public involvement, accessibility, financial reporting, internal monitoring, and external auditing. The integration of these dimensions into a single analytical framework contributes to the theoretical expansion of transparency evaluation models in educational management.

Methodologically, this study enhances the evaluative foundation of Provus' model by operationalizing discrepancy assessment through explicit expected–actual benchmarks, triangulated qualitative evidence, member checking, and audit-trail validation. This methodological enrichment demonstrates that the Discrepancy Evaluation Model can function not merely as a program evaluation tool but also as a diagnostic instrument capable of identifying systemic governance gaps in school financial management. Such an adaptation represents a significant methodological contribution to the literature on educational finance evaluation.

Practically, the study delivers a comprehensive diagnostic map of transparency gaps that offers actionable insights for school leaders, policymakers, and auditors seeking to strengthen accountable and technology-supported financial governance. By highlighting the critical urgency of digital transparency systems, broader participatory oversight, and improved audit follow-up mechanisms, this research positions itself as a strategic reference for the reform of financial governance in Indonesian secondary education. Its combination of theoretical advancement and real-world applicability underscores the study's scholarly significance and enhances its value for journals focusing on educational management, public sector accountability, and governance innovation.

Theoretically, transparency and public accountability are critical to effective education finance management. This study finds that the application of these principles significantly enhances funding effectiveness, consistent with the theory of public accountability (Wijayanti et al., 2024). Additionally, this research adopts a program evaluation framework that focuses on decision-making by identifying gaps between expected standards and actual outcomes, serving as a basis for continuous improvement of the evaluated program (Parker & Sud, 2023).

The general objective of this study is to evaluate the financial transparency of education at SMPN 203 Jakarta using the Discrepancy Evaluation Model (Provus), with a focus on the dimensions of information availability, public involvement, accessibility, reporting, internal monitoring, and external auditing. The results of this study are expected to provide significant contributions to the development of educational management science and school financial governance, as well as to offer practical recommendations for improving the effectiveness and accountability of education fund management.

Method

This study employed a qualitative research design with an evaluative approach, focusing on an in-depth understanding of financial transparency in education at SMPN 203 Jakarta. The evaluation employed the Discrepancy Model (Provus), aiming to obtain information by comparing existing conditions with predetermined standards. The evaluation process includes the stages of design, installation, process, measurement, and comparison to identify gaps between actual conditions and expected outcomes in education (Widyastuti & Haryanto, 2023). This approach was chosen for its ability to provide a comprehensive and systematic framework for evaluating educational programs.

The research subjects consisted of a maximum of 15 participants selected through purposive sampling, including the school principal, school treasurer, teachers involved in financial management, school committee members, and external auditors who had conducted audits at SMPN 203 Jakarta. The research site was SMPN 203 Jakarta, chosen as a representative of urban public secondary schools with relatively complex financial management systems.

Data collection was conducted through in-depth interviews, participant observation, and document analysis of relevant materials such as financial reports, audit results, and funding documentation. Semi-structured interviews were conducted to explore participants' perceptions and experiences regarding financial transparency across six main themes: information availability, public involvement, accessibility, reporting, internal monitoring, and external audits. Observations were carried out to directly examine reporting practices and internal monitoring, while document analysis provided supporting written evidence to complement field findings (Husnidar et al., 2024).

Data analysis was conducted qualitatively using the Miles and Huberman model, which comprises three main stages: (1) data reduction, involving the filtering and categorization of relevant information; (2) data display, including the construction of matrices and narratives to facilitate comprehension; and (3) conclusion drawing and verification, focusing on identifying discrepancies between the expected standards and actual implementation in accordance with the Discrepancy Model (Provus) (Suparman et al., 2022). This process enabled the researcher to uncover the factors influencing financial transparency and formulate appropriate improvement recommendations.

The Discrepancy Model (Provus) is recognized as an effective evaluation model for identifying gaps between expected standards and real-world practices within educational programs. It has been widely adopted in educational and school management evaluations due to its systematic and comprehensive framework (Ela et al., 2023). Furthermore, the qualitative approach was selected for its capacity to capture the contextual and dynamic complexity of financial transparency phenomena (Ahmad, 2023).

In Discrepancy-based qualitative evaluation, bias may arise not only in data interpretation but also in the construction of standards and assessment logic. The researcher mitigated such risks by employing validating standards with objective references, triangulating data between expected and actual conditions, reflexivity in evaluating gaps, member checking of discrepancy findings, and audit trail of the evaluative logic. These efforts contribute to the credibility, dependability, and confirmability of the study's findings within a qualitative evaluation framework.

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Results

Information Availability

Research findings indicate that financial information at SMPN 203 Jakarta is currently available offline, in the form of physical documents such as financial reports and receipts, which can be accessed by internal parties and the school committee. However, this information is not yet available online, thereby limiting access for the public and external stakeholders. This condition hinders comprehensive transparency due to the lack of digital accessibility, which is now a standard in modern financial governance (Adeusi et al., 2024). These findings confirm the urgency of developing a digital-based information system to enhance the openness of school financial data. The current form and figure of information availability at SMPN 203 Jakarta remains in offline format, unsupported by a web-based digital system that would facilitate public access.

Table 1. Availability of Financial Information at SMPN 203 Jakarta

Type of Information	Dissemination Media	Availability Status	Remarks
Financial Report	Physical documents (offline)	Available	Stored in the treasurer's office
Details of Fund Usage	Physical documents	Available	Available for internal parties
Online Information	Website/Portal	Not available	No digital system has been established

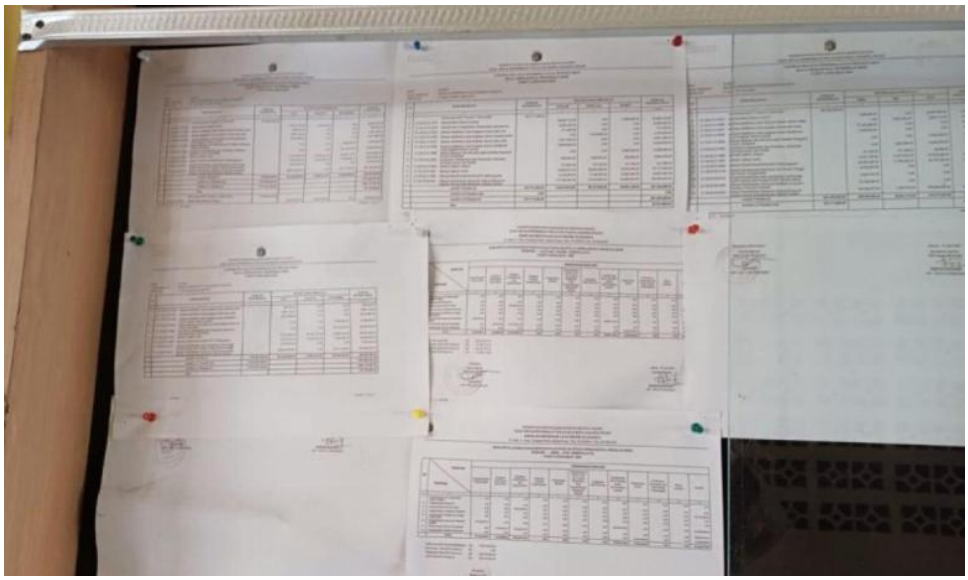

Figure 1. Financial Information at SMPN 203 Jakarta

Public Participation

Public participation at SMPN 203 Jakarta remains consultative in nature, involving active engagement from the school committee and class coordinators. They participate in evaluation meetings regarding fund utilization and provide input on financial management. However, this participation does not yet reach the broader community or parents directly, thus limiting the scope of social oversight. Isnaeni et al. (2024) emphasizes that broader public involvement can significantly improve accountability and promote more effective transparency in educational

institutions. Table 2 outlines the current forms and frequencies of public participation, which are still confined to the committee and class coordinators. Expanding participation beyond these stakeholders is necessary to foster more effective and participatory oversight. Figure 3 illustrates evidence of public involvement in the dissemination of financial information at SMPN 203 Jakarta.

Table 2. Public Participation at SMPN 203 Jakarta

Form of Participation	Actors Involved	Frequency	Remarks
Participation in planning	School Committee, Class Coordinators	Quarterly	Consultative, not yet involving the wider public
Participation in implementation	School Committee	Occasional	Discussion on fund usage and evaluations
Participation in evaluation	School Committee	Annually	Reviewing financial reports and providing recommendations

Figure 2. Public Participation at SMPN 203 Jakarta

Accessibility

Accessibility to financial information at SMPN 203 Jakarta remains limited, as there is no adequate digital platform for real-time publication and distribution of financial data. Consequently, information is only accessible to internal staff and the school committee. This condition aligns with Santiago et al. (2024) findings, which state that the absence of digital platforms is a major barrier to improving transparency and public participation. Therefore, the development of a financial transparency portal or application is an urgent necessity.

Table 3. Accessibility of Financial Information at SMPN 203 Jakarta

Access Media	User Group	Accessibility Level	Remarks
Manual (Physical Documents)	Internal School Staff	High	Easily accessible for internal personnel
Digital (Website)	Public/School Committee	Low	No digital platform currently available

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Financial Reporting

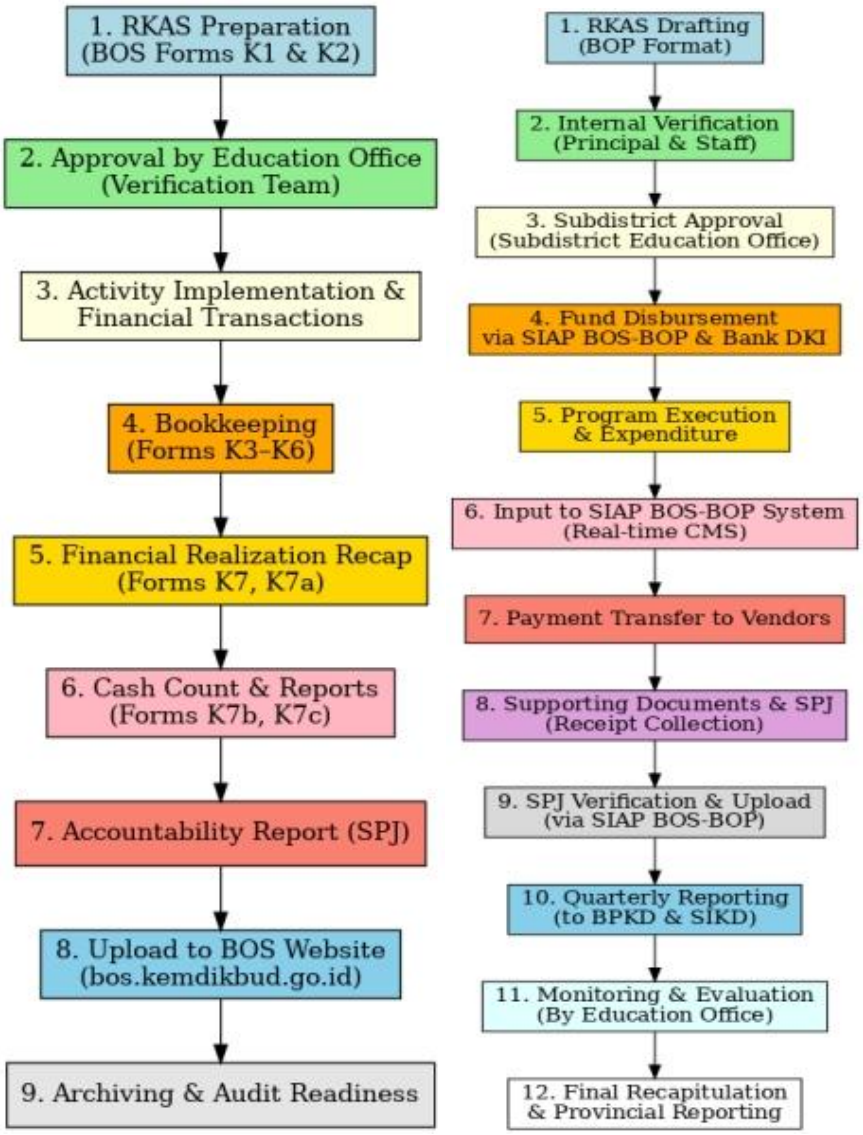

Figure 3. Flow of Financial Reporting of BOSP and BOP fund at SMPN 203 Jakarta

The systematic reporting process strengthens transparency and accountability in the management of school funds. Financial reporting at SMPN 203 Jakarta is conducted effectively and in accordance with applicable regulations, such as the regulations issued by the Ministry of Education and Culture. Financial reports are compiled systematically and submitted on time to relevant parties, including the education department and school committee. This demonstrates the school's commitment to fulfilling administrative obligations and financial accountability. Purnamasari (2021) supports the notion that structured and timely reporting is a key indicator of effective transparency. The well-established reporting mechanism at SMPN 203 Jakarta is a strong indicator of transparency and adherence to accountability principles.

Table 4. Compliance of SMPN 203 Jakarta's Financial Reporting with Regulations

Reporting Aspect	Implementation Status	Remarks
Timeliness of Reporting	On schedule	Submitted on time every quarter

Format Compliance	In accordance with standards	Follows Ministry of Finance and Ministry of Education regulations
Submission to Authority	Routinely conducted	Reports received and verified by the Education Office

Internal Monitoring

Internal monitoring is carried out through the formation of a dedicated team responsible for conducting periodic reviews of fund usage prior to external audits. This team verifies documents and ensures compliance with financial procedures. This approach reflects SMPN 203 Jakarta's efforts to enhance internal oversight and minimize the risk of irregularities. These findings are consistent with management control theories that highlight the importance of internal supervision plays a critical role in reducing financial errors, ensuring the production of transparent and accountable financial reports, minimizing fraud, and promoting the implementation of good corporate governance (GCG) principles within the institution (Triadiarti et al., 2023). The establishment of a special internal monitoring team significantly strengthens oversight prior to external audits.

Table 5. Structure and Functions of the Internal Monitoring Team at SMPN 203 Jakarta

Position/Role	Main Responsibilities	Activity Frequency
Monitoring Team Leader	Coordination of financial inspections	Monthly
Team Members	Verification of documents and reports	Quarterly
School Treasurer	Provision of data and supporting documents	As needed

Figure 5. Internal Monitoring of Financial Management by the Supervisor at SMPN 203 Jakarta

External Audits

External audits at SMPN 203 Jakarta are conducted effectively by the Regional Sub-department of Education for East Jakarta Region 2 and the Jakarta Education Department. These audits are independent and provide constructive recommendations for improvement. However, follow-up on audit findings still requires further enhancement to ensure that recommendations are implemented optimally. Fitri et al. (2024) asserts that effective external audits play a critical role in preventing fund misappropriation and ensuring regulatory compliance, thereby reinforcing accountability in educational management. The external audits served as a crucial pillar in ensuring accountability and transparency in educational fund management. Audits conducted by the East Jakarta Region 2 Education Sub-Department and the DKI Jakarta

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Provincial Education Office yielded positive results, accompanied by constructive recommendations for improvement.

Table 6. External Audit Results of SMPN 203 Jakarta (January–June 2025 Period)

Audit Aspect	Assessment Outcome	Recommendations
Administrative Compliance	Good	Improve documentation quality
Fund Utilization	In accordance with purposes	Enhance real-time financial reporting
Audit Follow-Up	In progress	Accelerate implementation of audit recommendations

Discussion

The findings of this study reveal a complex transparency landscape at SMPN 203 Jakarta that reflects both structural strengths and systemic constraints within public-sector financial governance in Indonesian schools. When interpreted through the lens of contemporary transparency theory and empirical evidence, the patterns observed in each dimension (information availability, public participation, accessibility, reporting, internal monitoring, and external audits) demonstrate that transparency is not merely a matter of procedural compliance but a multidimensional governance capability shaped by institutional culture, technological readiness, and stakeholder engagement.

Information Availability: The Digital Divide and Institutional Readiness

The persistence of offline-only financial information highlights a structural digital divide that remains a barrier to transparency in many educational institutions. The absence of online disclosure demonstrates not only technological limitations but also organizational inertia in shifting toward open-data practices, which contemporary governance frameworks consider essential. Astari et al. (2022) emphasize that digital availability is now a baseline requirement for transparency, as it allows broader scrutiny and timely access to information.

The institutional choice to retain traditional document-based disclosure suggests a misalignment between regulatory expectations for public openness and existing operational practices. From a theoretical standpoint, this reflects the "transparency capability gap" described by Adeusi et al. (2024), wherein organizations may comply procedurally but lack the technological or managerial readiness to implement transparency substantively. Thus, the school's current condition illustrates a transitional stage between formal compliance and digital maturity.

Public Participation: Consultative Engagement Without Democratic Oversight

The study's findings on participation underscore a structural limitation widely identified in public governance literature: consultative participation does not equate to meaningful public involvement. Although the school committee and class coordinators participate actively, the absence of broader parental or community engagement signifies what Isnaeni et al. (2024) call *restricted participation ecosystems*, where involvement is limited to traditional institutional actors rather than inclusive social oversight.

This pattern forms participation cube model, positioning SMPN 203 Jakarta at a low level of stakeholder diversity and moderate intensity of engagement. The limited participation base restricts the potential for community-driven accountability mechanisms and reduces the likelihood of pressure for digital transparency reform. Consequently, the school operates within

a semi-open governance model that reinforces internal legitimacy but falls short of democratic accountability.

Accessibility: Structural Barriers to Real-Time Transparency

The limited accessibility identified in this study is not merely a technical issue but a governance challenge. Without a digital platform, the school's financial information ecosystem remains closed, hierarchical, and reliant on physical gatekeeping. The absence of real-time disclosure limits public scrutiny and stalls the feedback loops necessary for monitoring.

Santiago et al. (2024) highlight that digital platforms enable multidirectional transparency, fostering timely access and participatory monitoring. The school's current condition reflects the "first-generation transparency model" characterized by manual disclosure, high friction, and limited reach contrasting with global trends toward open data ecosystems. Thus, enhancing accessibility requires not only technological intervention but a strategic shift toward openness as a governance value.

Financial Reporting: Strong Procedural Integrity but Limited Public Utility

The robust reporting mechanisms observed demonstrate a high level of procedural accountability, reflecting adherence to regulatory obligations. Purnamasari (2021) notes that timely and structured reporting is a critical indicator of administrative transparency; however, reporting alone does not guarantee public accountability unless the information is disseminated in accessible and understandable formats.

When interpreted through Khoiriyah & Ratnaningsih (2024) accountability framework, SMPN 203 Jakarta demonstrates strong *answerability* (fulfilling reporting obligations) but limited *openness*, as reports remain largely internal. This reinforces the idea that transparency requires both disclosure and accessibility; otherwise, reporting becomes a compliance act rather than a tool of democratic oversight.

Internal Monitoring: Strengthening Control Systems but Not Public Openness

The presence of a dedicated internal monitoring team reflects a mature internal control environment. In management control theory, such systems play a key role in preventing errors and fraud and in enhancing the reliability of financial reporting (Triadiarti et al., 2023). The school's internal monitoring structure aligns well with the principles of Good Corporate Governance (GCG), particularly in ensuring procedural compliance and risk mitigation.

However, internal monitoring (although crucial) is inherently inward-facing. While it improves internal reliability, it does not automatically translate into transparency unless linked with open reporting and public disclosure. This mirrors empirical patterns found where internal oversight is strong but does not influence external openness. Thus, the monitoring system serves as a stabilizing mechanism but cannot independently elevate transparency without structural reforms in accessibility and public participation.

External Audit: High Credibility but Limited Follow-Through

The effectiveness of external audits conducted by regional authorities demonstrates compliance with independent oversight standards. Fitri et al. (2024) argue that external audits are crucial in preventing misappropriation and ensuring regulatory adherence. However, the limited follow-up on audit recommendations represents a recurring gap in many public institutions where audits serve as diagnostic tools but lack systemic integration into improvement cycles.

From a theoretical perspective, the school's audit ecosystem aligns with the "independent oversight" layer in the multi-pillar accountability model, yet the weak implementation of recommendations reduces the transformative potential of audits. This gap suggests the need for mechanisms that institutionalize audit follow-up, such as digital dashboards or compliance trackers.

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Transparency as a System: Interdependence and Structural Asymmetry

Synthesizing all dimensions, this study reveals a structural asymmetry within the school's transparency system: compliance-driven mechanisms (reporting, internal monitoring, external audits) are strong, while citizen-oriented mechanisms (information availability, accessibility, public participation) remain underdeveloped. This asymmetry resonates with international findings that public institutions often advance in procedural accountability but lag in participatory and digital transparency.

This condition reflects what Provus' Discrepancy Model predicts: foundational gaps in early stages such as information availability and accessibility, produce ripple effects that limit the effectiveness of later stages, such as participation and audit utilization. Thus, transparency improvements must begin from the foundational dimensions to generate systemic gains.

Integration with Existing Theories and Previous Studies

The discussion affirms and expands upon findings from other studies that utilized the Discrepancy Model in evaluating educational programs, such as the assessment of the Merdeka Curriculum in Pontianak (Firdaus et al., 2024) and hybrid learning evaluation at INSTIKI Denpasar (Kusuma et al., 2022). These studies underscore the importance of identifying gaps between program design and real-world implementation to enhance quality and effectiveness. For instance, the lack of digital financial information found in this study who emphasized that accessibility barriers obstruct transparency. Similarly, limited public involvement who stressed the need for wider public participation to strengthen oversight.

Implication

The findings of this study generate several important implications for both policymakers and educational practitioners. Transparency in school financial management is revealed not merely as the disclosure of documents but as a systemic process that requires structured communication, accessible information, and shared understanding among stakeholders. Policymakers at the district and school levels need to strengthen mechanisms for disseminating financial information particularly regarding operational budgets, BOS fund utilization, and monitoring procedures through consistent formats and channels that are easy for parents and the community to interpret. Moreover, effective transparency cannot be achieved without increasing the financial literacy and administrative capacity of teachers and education personnel. This implies the need for continuous professional development aligned with national standards of accountability. The findings also highlight the importance of promoting community participation through regular forums, feedback loops, and collaborative decision-making structures. In practice, transparency should evolve from a compliance requirement into an organizational culture embedded in daily school governance.

Limitation and Suggestion for Further Research

Despite offering a comprehensive description of financial transparency practices at the school level, this study faces several limitations that must be acknowledged. First, the research was conducted in a single public school in Jakarta, which limits the extent to which the findings can be transferred to schools with different socio-economic or cultural contexts. Second, the data rely on the openness and perceptions of the informants, which may introduce subjective bias. Third, the study employed a qualitative approach without integrating quantitative analysis that could further validate or generalize the findings. Future studies are therefore encouraged to expand the research sites to include multiple public and private schools across diverse regions to build a more representative understanding. Further research may also adopt a mixed-methods design to measure the effectiveness of transparency initiatives more objectively, and to explore additional factors such as organizational culture, leadership practices, and stakeholders' financial

literacy. Such extensions would strengthen the empirical foundation for developing broader, evidence-based policies on transparency in school financial management.

Conclusion

This study provides a comprehensive analysis of the financial transparency practices at SMPN 203 Jakarta, revealing a structural imbalance between compliance-oriented accountability mechanisms and public-oriented transparency dimensions. While financial reporting, internal monitoring, and external audits demonstrate strong procedural integrity, foundational components such as digital information availability, accessibility, and inclusive public participation remain significantly underdeveloped.

Drawing on the Discrepancy Model, the findings highlight that deficiencies at the initial stages of information provision and access hinder the full realization of transparency across subsequent governance processes. This reinforces the understanding that transparency is not merely a technical or administrative obligation but a multidimensional system shaped by technological readiness, stakeholder engagement, and institutional culture.

To advance meaningful transparency, educational institutions must move beyond regulatory compliance and embrace open-governance principles that prioritize public accessibility, digital innovation, and participatory oversight. Strengthening digital infrastructure, expanding community involvement, and institutionalizing audit follow-up mechanisms are essential steps toward achieving a more accountable and responsive education governance system. The study contributes to contemporary discourse by demonstrating that genuine transparency requires integrated reforms spanning policy, technology, culture, and practice elements that must work cohesively to support equitable and trustworthy financial governance in the education sector.

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