

ABSTRAK

ANALISIS PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS) DI SMPK BUKIT RAYA SERAWAI KABUPATEN SINTANG KALIMANTAN BARAT

Romana Noviyanti
NIM : 132114096
Universitas Sanata Dharma
Yogyakarta
2018

Tujuan penelitian ini untuk menganalisis pengelolaan dana BOS (Bantuan Operasional Sekolah) sudah sesuai atau belum dengan Permendikbud Nomor 1 Tahun 2018 Tentang Petunjuk Teknis Bantuan Operasional Sekolah (BOS). Latar belakang penelitian ini adalah pentingnya pengelolaan untuk membantu mencapai tujuan yang efektif dan efisien.

Jenis penelitian adalah studi kasus. Data diperoleh dengan melakukan wawancara dan dokumentasi. Teknik Analisis data yang digunakan adalah perbandingan.

Hasil penelitian menunjukkan bahwa sebagian besar pengelolaan dana BOS sudah sesuai, terbukti bahwa (1) Dalam pengelolaan BOS menggunakan manajemen berbasis sekolah sudah sesuai. (2) Penggunaan dana BOS sudah dilakukan dengan tepat. (3) Proses pengelolaan keuangan sekolah sudah sesuai dinyatakan dalam RAPBS. (4) Pembukuan sebagian besar sudah sesuai. (5) Pelaporan BOS sebagian besar sudah sesuai. (6) Tansparansi sudah sesuai, dipublikasikan kepada rekan guru. (7) Pertanggungjawaban dan pelaporan BOS sudah sesuai terbukti selama ini tidak ada masalah yang dihadapi oleh sekolah.

Kata Kunci: BOS, Pengelolaan Dana, Bantuan Operasional Sekolah

ABSTRACT

**THE ANALYSIS OF SCHOOL OPERATIONAL ASSISTANCE (BOS)
FUNDS MANAGEMENT AT BUKIT RAYA SERAWAI CATHOLIC
JUNIOR HIGH SCHOOL SINTANG DISTRICT WEST KALIMANTAN**

Romana Noviyanti

NIM : 132114096

Sanata Dharma University

Yogyakarta

2018

This research aimed to analyze the fund management of School Operational Assistance (BOS) had been relevant or not with the Permendikbud Number 1 in 2018 about the Technical Instructions of School Operational Assistance (BOS). The background of this research is the importance of management to help achieve effective and efficient goals.

This type of research is a case study. Data obtained by conducting interviews and documentation. The analysis technique of the data used is comparison.

The results of the study showed that most of the management of BOS funds was in accordance, proven that (1) In the management of BOS using school-based management is appropriate. (2) The use of BOS funds has been carried out appropriate. (3) The process of managing school finance is appropriate, stated in the RAPBS. (4) Bookkeeping is mostly appropriate. (5) BOS reporting was mostly appropriate. (6) transparency was appropriate, published to fellow teachers. (7) BOS accountability and reporting were appropriately proven as long as there were no problems faced by the school.

Keywords: BOS, Fund Management, School Operational Assistance