

ABSTRAK

AKUNTABILITAS PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS) (Studi Kasus di SD YPPGI Agats Kabupaten Asmat)

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Penelitian ini bertujuan untuk mengetahui kesesuaian penerapan pengelolaan dana BOS di SD YPPGI Agats berdasarkan Permendikbud Nomor 8 Tahun 2020. Penelitian ini dilakukan di SD YPPGI Agats, Distrik Agats, Kabupaten Asmat.

Pengumpulan data pada penelitian ini dilakukan dengan cara observasi, wawancara, dan dokumentasi. Desain penelitian ini menggunakan penelitian deskriptif dengan pendekatan kualitatif. Teknik analisis data yang digunakan dalam penelitian meliputi: reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa penerapan pengelolaan dana BOS di SD YPPGI Agats secara umum telah sesuai dengan Kemendikbud Nomor 8 Tahun 2020 yang dalam penelitian ini dipaparkan berdasarkan dimensi akuntabilitas yang meliputi : akuntabilitas hukum dan kejujuran: terlihat dari SD YPPGI Agats yang melakukan pembiayaan kegiatan operasional sekolah dimana hal ini sesuai dengan pasal 9 ayat 1 dan 2. Namun dalam pasal 9 ayat 3, akuntabilitas hukum dan kejujuran tidak diterapkan oleh pihak sekolah. Akuntabilitas proses: terlihat dari bagaimana mekanisme atau tahap pengadaan dana BOS yang jelas di SD YPPGI Agats. Akuntabilitas Program : bisa dilihat dari program program yang ada SD YPPGI Agats yang merupakan terapan dari pasal 9 permendikbud No 8 Tahun 2020. Akuntabilitas kebijakan: Hal ini terkait dengan pasal 15 dan 17 Permendikbud No 8 Tahun 2020, dimana kepala sekolah bertanggung jawab atas laporan pertanggungjawaban yang dikirimkan ke aplikasi DAPODIK.

Kata kunci: akuntabilitas, pengelolaan dana, BOS.

ABSTRACT

FUND MANAGEMENT ACCOUNTABILITY OF SCHOOL OPERATIONAL ASSISTANCE (Case Study at SD YPPGI Agats, Asmat Regency)

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This study aims to determine the suitability of the implementation of BOS fund management at YPPGI Agats Elementary School based on Permendikbud No. 8 of 2020. This research was conducted at YPPGI Agats Elementary School, Agats District, Asmat Regency.

Data collection in this study was carried out by means of observation, interviews, and documentation. The design of this study used a descriptive research approach. Data analysis techniques used in the study include: data reduction, data presentation, and drawing conclusions.

The results showed that the implementation of BOS fund management at YPPGI Agats Elementary School in general was in accordance with the Ministry of Education and Culture Number 8 of 2020 which in this study was described based on accountability dimensions which included: legal and honest accountability: seen from YPPGI Agats Elementary School which financed school operational activities where this is in accordance with article 9 paragraphs 1 and 2. However, in article 9 paragraph 3, legal accountability and *kujuran* are not applied by the school. Process accountability: it can be seen from how the mechanism or stage of procurement of BOS funds is clear at SD YPPGI Agats. Program Accountability: it can be seen from the existing programs at SD YPPGI Agats which is an application of Article 9 of the Minister of Education and Culture No. 8 of 2020. Policy accountability: This is related to Articles 15 and 17 of Permendikbud No. 8 of 2020, where the school principal is responsible for the accountability reports provided to the DAPODIK application.

Keywords: accountability, fund management, BOS