

ABSTRAK

ANALISIS PENERAPAN PRINSIP TRANSPARANSI, AKUNTABILITAS, FLEKSIBILITAS, EFISIENSI, DAN EFEKTIVITAS PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (Studi Kasus di SMP Negeri 15 Yogyakarta)

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Penelitian ini bertujuan untuk menganalisis pengelolaan dana bantuan operasional sekolah (BOS) Reguler sesuai dengan Permendikbudristek Nomor 2 Tahun 2022. Penelitian ini menganalisis penerapan prinsip transparansi, akuntabilitas, fleksibilitas, efisiensi dan efektivitas pengelolaan dana BOS agar dapat sesuai dengan prioritas dan kebutuhan sekolah dengan tetap berdasarkan peraturan perundang-undangan yang berlaku.

Penelitian dilakukan menggunakan metode kualitatif. Pengumpulan data dilakukan dengan wawancara kepada kepala sekolah, bendahara BOS, komite sekolah dan perwakilan guru serta dengan studi dokumentasi. Analisis data dilakukan dengan menggunakan pendekatan Miles & Huberman yakni reduksi data, penyajian data dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa penerapan prinsip transparansi, akuntabilitas, fleksibilitas, efisiensi dan efektivitas pengelolaan dana bantuan BOS yang dilaksanakan SMP Negeri 15 Yogyakarta sesuai dengan petunjuk teknis dalam Permendikbudristek Nomor 2 Tahun 2022. Prinsip transparansi ditunjukkan dengan keterbukaan informasi pengelolaan dan penggunaan anggaran BOS. Prinsip akuntabilitas ditunjukkan dengan penyusunan laporan penggunaan serta pelaporan dan publikasi pengelolaan dana BOS. Prinsip fleksibilitas ditunjukkan dengan pengadaan barang dan jasa yang sesuai dengan kebutuhan sekolah. Prinsip efisiensi ditunjukkan dengan penggunaan dana yang lebih kecil dari yang dianggarkan. Prinsip efektivitas ditunjukkan dari program yang terlaksana telah sesuai dengan tujuan penggunaan dana BOS.

Kata Kunci : Dana BOS, Transparansi, akuntabilitas, Fleksibilitas, Efektivitas, Efisiensi

ABSTRACT

ANALYSIS OF APPLICATION OF THE PRINCIPLE OF TRANSPARENCY, ACCOUNTABILITY, FLEXIBILITY, EFFICIENCY AND EFFECTIVENESS OF SCHOOL OPERATIONAL ASSISTANCE FUND MANAGEMENT

(Case Study at SMP Negeri 15 Yogyakarta)

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This study aims to analyze the management of regular school operational assistance (BOS) funds in accordance with Permendikbudristek Number 2 of 2022. This study analyze the application of the principles of transparency, accountability, flexibility, efficiency and effectiveness of BOS funds management in order to be in accordance with the priorities and needs of schools while still based on applicable laws and regulations.

This research was conducted using qualitative methods. Data collection was conducted by interviewing the school principals, BOS treasurers, school committees and teacher representatives as well as by documentation studies. Data analysis was conducted using the Miles & Huberman approach, namely data reduction, data presentation and conclusions.

The results showed that SMP Negeri 15 Yogyakarta followed the technical rules in Permendikbudristek Number 2 of 2022 when it managed the BOS aid fund. These are the principles of transparency, accountability, flexibility, efficiency, and effectiveness. The principle of transparency is shown by the disclosure of information on the management and use of school BOS budgets. The principle of accountability is demonstrated by preparing usage reports and carrying out reporting and publication on BOS fund management. The principle of flexibility is demonstrated by the procurement of goods and services that are in accordance with the needs of the school. The use of funds that are less than budgeted demonstrates the efficiency principle. The principle of effectiveness is shown in the program that is implemented in accordance with the purpose of using BOS funds.

Keywords : BOS Fund, Transparency, Accountability, Flexibility, Effectiveness, Efficieny.