

ABSTRAK

ANALISIS PENERAPAN PRINSIP AKUNTABILITAS, TRANSPARANSI, EFEKTIVITAS, EFISIENSI, DAN FLEKSIBILITAS PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS)

(Studi Kasus di SMA Negeri 1 Boleng, Kecamatan Boleng, Kabupaten Manggarai Barat, Provinsi Nusa Tenggara Timur)

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Tujuan penelitian ini adalah untuk mengetahui penerapan prinsip akuntabilitas, transparansi, efektivitas, efisiensi, dan fleksibilitas pada pengelolaan dana BOS di SMA Negeri 1 Boleng, Kecamatan Boleng, Kabupaten Manggarai Barat, Provinsi Nusa Tenggara Timur. Penelitian ini diharapkan dapat memberikan kontribusi terkait penerapan prinsip akuntabilitas, transparansi, efektivitas, efisiensi, dan fleksibilitas pada pengelolaan dana BOS.

Desain penelitian adalah penelitian kualitatif dengan studi kasus. Pengumpulan data menggunakan teknik wawancara dan dokumentasi. Informan dalam penelitian ini adalah tim BOS yang terdiri dari kepala sekolah, bendahara, guru, dan ketua komite. Analisis data dilakukan dengan menggunakan model Miles & Huberman dalam Sugiyono.

Hasil penelitian menunjukkan bahwa penerapan prinsip akuntabilitas pada pengelolaan dana BOS di SMA Negeri 1 Boleng sudah sesuai dengan juknis Permendikbud Nomor 2 Tahun 2022. Penerapan prinsip transparansi belum sesuai, dapat dilihat pada tidak tersedianya papan informasi yang memuat laporan pengelolaan dana BOS. Prinsip efektivitas belum sesuai, dapat dilihat pada pengadaan barang yang belum sesuai dengan juknis. Penerapan prinsip efisiensi belum sesuai, dapat dilihat pada tidak dilakukannya perbandingan harga antar *supplier* dalam memenuhi kebutuhan sekolah. Penerapan prinsip fleksibilitas pengelolaan dana BOS sudah sesuai, dilihat pada penyesuaian anggaran dapat mengikuti perubahan penggunaan dana.

Kata kunci: Akuntabilitas, Transparansi, Efektivitas, Efisiensi, Fleksibilitas, Pengelolaan Dana BOS.

ABSTRACT

***ANALYSIS OF THE APPLICATION OF THE PRINCIPLES OF
ACCOUNTABILITY, TRANSPARENCY, EFFECTIVENESS, EFFICIENCY,
AND FLEXIBILITY IN MANAGING SCHOOL OPERATIONAL
ASSISTANCE FUNDS (BOS)***

*(Case Study at SMA Negeri 1 Boleng, Boleng District, West Manggarai Regency,
East Nusa Tenggara Province)*

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The purpose of this study is to determine the application of the principles of accountability, transparency, effectiveness, efficiency, and flexibility in the management of BOS funds at SMA Negeri 1 Boleng, Boleng District, West Manggarai Regency, East Nusa Tenggara Province. This research is expected to contribute to the application of the principles of accountability, transparency, effectiveness, efficiency, and flexibility in BOS fund management.

Research design is qualitative research with case studies. Data collection using interview and documentation techniques. The informant in this study was the BOS team consisting of the principal, treasurer, teachers, and committee chair. Data analysis was conducted using the Miles & Huberman model in Sugiono.

The results showed that the application of the principle of accountability to the management of BOS funds at SMA Negeri 1 Boleng was in accordance with the technical guidelines of the Minister of Education and Culture Number 2 of 2022. The application of the principle of transparency was not appropriate, as can be seen in the unavailability of information boards containing reports on the management of BOS funds. The principle of effectiveness is not appropriate, it can be seen in the procurement of goods that are not in accordance with technical guidelines. The application of the principle of efficiency is not appropriate, it can be seen in the failure to compare prices between suppliers in meeting school needs. The application of the principle of flexibility in the management of BOS funds is appropriate, seen from the budget adjustment that can follow changes in the use of funds.

Keywords: Accountability, Transparency, Effectiveness, Efficiency, Flexibility, BOSFund Management.

