

ABSTRAK

AKUNTABILITAS PENGELOLAAN DANA BANTUAN OPERASIONAL SATUAN PENDIDIKAN (BOSP) (Studi Kasus Pada Sekolah Dasar Negeri 6 Sangsit Kecamatan Sawan Kabupaten Buleleng)

Oleh :

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Penelitian ini bertujuan mengetahui (1) Proses Perencanaan, Pelaksanaan, Pengawasan, dan Pelaporan Pengelolaan Dana BOSP di SD Negeri 6 Sangsit Tahun 2024, (2) Kendala yang dihadapi dalam pengelolaan dana BOSP di SD Negeri 6 Sangsit Tahun 2024, dan upaya yang dilakukan mengatasi kendala itu. Pendekatan yang digunakan kualitatif deskriptif. Teknik pengumpulan data dilakukan melalui observasi, wawancara dan studi dokumentasi. Teknik analisis data yang digunakan yaitu reduksi data, penyajian data, dan penarikan kesimpulan. Subjek penelitian adalah Kepala sekolah, Bendahara BOSP, Komite sekolah, Guru pengajar. Hasil penelitian menunjukkan bahwa 1) Proses Perencanaan, Pelaksanaan, Pengawasan, dan Pelaporan Pengelolaan Dana BOSP di SD Negeri 6 Sangsit Tahun 2024 telah berjalan dengan baik sesuai dengan petunjuk teknis Peraturan Menteri Pendidikan, Kebudayaan, Riset dan Teknologi (Permendikbudristek) Nomor 63 Tahun 2023) Kendala pengelolaan dana BOSP di SD Negeri 6 Sangsit Tahun 2024 yaitu waktu pencairan dana sering mengalami keterlambatan dan juga terdapat perubahan peraturan pengelolaan dana BOSP. Upaya mengatasi kendala dilakukan melalui tim pengelola BOSP SD Negeri 6 Sangsit yaitu dilakukan koordinasi dengan rekanan yang sudah di ajak kerjasama dan terkait perubahan aturan pemerintah, tim pengelola keuangan dana BOSP melakukan penyusunan laporan pertanggungjawaban (LPJ) ulang sesuai dengan petunjuk teknis Permendikbudristek yang baru, kemudian dilakukan pengusulan ulang laporan pertanggungjawaban tersebut.

Kata kunci: Analisis, Pengelolaan Dana BOSP.

**ACCOUNTABILITY OF THE MANAGEMENT OF EDUCATION
SATURDAY OPERATIONAL ASSISTANCE FUNDS (BOSP) (Case Study
at State Elementary School 6 Sangsit, Sawan District, Buleleng Regency)**

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This study aims to determine (1) the process of planning, implementing, monitoring, and reporting the management of BOSP funds at SD Negeri 6 Sangsit in 2024, (2) the obstacles faced in managing BOSP funds at SD Negeri 6 Sangsit in 2024, and the efforts made to overcome these obstacles. The approach used was descriptive qualitative. Data collection techniques were carried out through observation, interviews and documentation studies. Data analysis techniques used were data reduction, data presentation, and conclusion drawing. The research subjects were the school principal, BOSP treasurer, school committee, and teaching teachers. The research results show that 1) The Planning, Implementation, Supervision, and Reporting Process of BOSP Fund Management at SD Negeri 6 Sangsit in 2024 has been running well in accordance with the technical instructions of the Minister of Education, Culture, Research and Technology Regulation (Permendikbudristek) Number 63 of 2023) The obstacles to the management of BOSP funds at SD Negeri 6 Sangsit in 2024 are that the disbursement of funds often experiences delays and there are also changes in the regulations for managing BOSP funds. Efforts to overcome obstacles were made through the BOSP management team of SD Negeri 6 Sangsit, namely by conducting a check at the place of the partner who had been invited to cooperate and related to changes in government regulations, the BOSP fund financial management team re-prepared an accountability report (LPJ) in accordance with the technical instructions of the new Permendikbudristek, then re-submitted the accountability report.

Key words: Analysis, Management of BOSP Funds.