

ANALISIS PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS) DI SMA NEGERI 4 SINGARAJA TAHUN 2020

Oleh

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ABSTRAK

Tujuan penelitian ini adalah untuk melihat (1) Proses Perencanaan, Pelaksanaan, Pengawasan, dan Pelaporan Pengelolaan Dana BOS di SMA Negeri 4 Singaraja Tahun 2020, (2) Kendala yang ditemui dalam pengelolaan dana BOS dan upaya untuk mengatasi kendala tersebut. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui observasi, wawancara dan studi dokumentasi. Teknik analisis data menggunakan reduksi data, penyajian data, dan penarikan kesimpulan. Subjek penelitian adalah Kepala sekolah, Bendahara BOS, Komite sekolah, Guru pengajar. Hasil penelitian menunjukkan bahwa 1) Proses Perencanaan, Pelaksanaan, Pengawasan, dan Pelaporan Pengelolaan Dana BOS di SMAN 4 Singaraja Tahun 2020 telah berjalan sesuai dengan petunjuk teknis Permendikbud Nomor 8 Tahun 2020, 2) Kendala dalam pengelolaan dana BOS yang ditemui yaitu waktu pencairan dana yang sering mengalami keterlambatan dan juga terdapat perubahan peraturan pengelolaan dana BOS. Upaya mengatasi kendala dilakukan melalui tim pengelola BOS SMA Negeri 4 Singaraja yaitu dilakukan bon ditempat rekanan yang sudah di ajak kerjasama dan terkait perubahan aturan pemerintah, tim pengelola keuangan dana BOS melakukan penyusunan laporan pertanggungjawaban (LPJ) ulang sesuai dengan petunjuk teknis Permendikbud yang baru, kemudian dilakukan pengusulan ulang laporan pertanggungjawaban tersebut ke Disdikpora Provinsi Bali.

Kata kunci: Analisis, Pengelolaan Dana BOS.

ANALYSIS OF FUND MANAGEMENT SCHOOL OPERATIONAL ASSISTANCE (BOS) IN SMA NEGERI 4 SINGARAJA IN 2020

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ABSTRACT

The aim of this research was to know (1) the planning, implementation, supervision, and reporting process of Dana BOS (the fund of School Operational Assistance) Management (2) the obstacles faced in managing Dana BOS in SMA Negeri 4 Singaraja in 2020 as well as the efforts to overcome its obstacles. This research is a descriptive qualitative study that collects information through assessment, interviews, and reporting. This study used data reduction, data presentation, and conclusion drawing as the data analysis technique. The subjects of this study were the headmaster, the Dana BOS treasurer, the school committee, and the teacher. The findings reveal that 1) the planning, implementation, supervision, and reporting process of Dana BOS Management in SMA Negeri 4 Singaraja in 2020 has run well according to the technical guidelines of Permendikbud (Ministerial Regulation of Education and Culture) Number 8 of 2020, 2) the obstacles in managing Dana BOS in SMA Negeri 4 Singaraja were the disbursement of funds was often delayed and there were also regulation changes in the School Operational Assistance management. The efforts undergone to overcome the obstacles were done by the management team in SMA Negeri 4 Singaraja who have to borrow loans from the corporate partner and related to the changes in the government regulations, the financial management team re-compile LPJ (the accountability report) according to the new Permendikbud technical instructions, then it is re-submitted Disdikpora Bali.

Keywords: *Analysis, Dana BOS Management*