

ANALISIS AKUNTABILITAS DAN TRANSPARANSI DALAM PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS) PADA SD ISLAM TERPADU ISLAM TERPADU LUQMAN AL HAKIM SLEMAN

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ABSTRAK

Tujuan Penelitian ini yaitu (1) untuk mengetahui penerapan prinsip akuntabilitas pengelolaan Dana Bantuan Operasional Sekolah di SD Islam Terpadu Luqman Al Hakim Sleman sesuai dengan Peraturan Menteri No. 02 Tahun 2022, (2) untuk mengetahui penerapan prinsip transparansi pengelolaan Dana Bantuan Operasional Sekolah di SD Islam Terpadu Luqman Al Hakim Sleman sesuai dengan Peraturan Menteri No. 02 Tahun 2022. Penelitian ini dilakukan di SD Islam Terpadu Luqman Al Hakim Sleman, metode yang digunakan dalam penelitian ini adalah metode kualitatif deskriptif analisis dimana pengumpulan data menggunakan teknik observasi, wawancara dan dokumentasi. Dalam penelitian ini, penulis mewawancarai beberapa narasumber diantaranya: Kepala Sekolah, Bendahara dan wali murid SD Islam Terpadu Luqman Al Hakim Sleman. Hasil penelitian menunjukkan bahwa penerapan prinsip akuntabilitas dan transparansi berjalan cukup baik, yaitu adanya RKAS sebagai perencanaan Dana BOS, kesesuaian penggunaan Dana dan petunjuk teknis penggunaan Dana BOS dengan realisasinya, serta pelaporan dan pertanggungjawaban Dana BOS kepada sekolah dan pemerintah secara terbuka. Fakta ini menunjukkan bahwa sekolah telah melakukan prinsip akuntabilitas dan transparansi pengelolaan dana BOS sesuai dengan Peraturan Menteri No. 02 Tahun 2022 atau petunjuk teknis penggunaan Dana BOS.

Kata kunci: Transparansi, Akuntabilitas, Pengelolaan Dana Bos

**ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY
THE MANAGEMENT OF SCHOOL OPERATIONAL
FUND INSD ISLAM TERPADU LUQMAN
AL HAKIM SLEMAN**

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ABSTRACT

The aims of this study are (1) to determine the application of the principle of accountability for the management of the School Operational Assistance Fund in Luqman Al Hakim Sleman Islamic Elementary School in accordance with with Ministerial Regulation No. 02 of 2022, (2) to find out the application of the principle of transparency in the management of the School Operational Assistance Fund at the Luqman Al Hakim Sleman Integrated Islamic Elementary School in accordance with Ministerial Regulation No. 02 of 2022. This research was conducted at Luqman Al Hakim Sleman Integrated Islamic Elementary School, the method used in this research is a qualitative descriptive analysis method where data collection uses observation, interview and documentation techniques. In this study, the authors interviewed several informants including: Principal, Treasurer and guardians of SD Islam Integrated Luqman Al Hakim Sleman students. The results showed that the application of the principles of accountability and transparency went quite well, namely the RKAS as the planning of BOS funds, the suitability of the use of funds and technical guidelines for the use of BOS funds and their realization, as well as reporting and accountability of BOS funds to schools and the government in an open manner. This fact shows that schools have implemented the principles of accountability and transparency in the management of BOS funds in accordance with Ministerial Regulation no. 02 of 2022 or technical instructions for using BOS funds.

Keywords: Transparency, Accountability, Boss Fun Managemen