

ABSTRAK

Akuntabilitas merupakan salah satu prinsip pengelolaan dana Bantuan Operasional Sekolah (BOS) reguler. SMP Negeri 1 Kediri sebagai salah satu sekolah penerima dana BOS reguler tentunya harus melakukan pengelolaan dana BOS dengan baik serta selalu menerapkan prinsip akuntabilitas. Hingga saat ini, masih ditemui adanya kendala atau permasalahan yang dihadapi sekolah penerima dana BOS di Indonesia terutama dalam bidang akuntabilitas penggunaan dana. Penelitian ini bertujuan untuk mengetahui kebijakan umum pengelolaan dana BOS pada SMP Negeri 1 Kediri serta pelaporan dan penerapan prinsip akuntabilitas dalam pengelolaan dana BOS reguler. Metode yang penulis gunakan dalam penulisan karya tulis ini adalah metode kualitatif deskriptif. Hasil yang ditemukan dalam penelitian ini adalah SMP Negeri 1 Kediri telah menerapkan prinsip akuntabilitas dan telah melakukan pelaporan secara baik sesuai dengan peraturan yang berlaku untuk tahun anggaran 2021. Namun, sekolah masih perlu memperhatikan beberapa hal seperti adanya ketidaksesuaian rincian realisasi penggunaan pada bagian laporan rekapitulasi realisasi penggunaan dana BOS reguler sesuai dengan Peraturan Menteri Pendidikan dan Kebudayaan Nomor 6 Tahun 2021 dan kurang terlaksananya akuntabilitas di masa pandemi Covid-19.

Kata kunci: akuntabilitas, dana BOS, pelaporan dana BOS, pengelolaan dana BOS, tahun anggaran 2021

ABSTRACT

Accountability is one of the principles of managing regular School Operational Assistance (BOS) funds. Junior High School State 1 Kediri as one of the schools receiving regular School Operational Assistance funds must of course manage School Operational Assistance funds properly and always apply the principle of accountability. Until now, there are still obstacles or problems faced by schools receiving School Operational Assistance funds in Indonesia, especially in the area of accountability for the use of funds. This study aims to determine the general policy of managing School Operational Assistance funds at Junior High School State 1 Kediri as well as reporting and applying the principle of accountability in managing regular School Operational Assistance funds. The method that the author uses in writing this paper is a descriptive qualitative method. The results found in this study are Junior High School State 1 Kediri has implemented the principle of accountability and has carried out reporting properly in accordance with applicable regulations for the 2021 fiscal year. However, schools still need to pay attention to several things, such as discrepancies in the details of the realization of use in the recapitulation report on realization the use of regular School Operational Assistance funds is in accordance with the Regulation of the Minister of Education and Culture Number 6 of 2021 and the lack of accountability during the Covid-19 pandemic.

Keywords: *accountability, School Operational Assistance fund, School Operational Assistance fund reporting, School Operational Assistance fund management, fiscal year 2021*