

Abstrak

Karya tulis tugas akhir ini mencoba untuk meninjau pengelolaan dana Bantuan Operasional Sekolah (BOS) di SMP Negeri 2 Kaliangkrik terkait dengan kebijakan pengelolaan dana BOS yang diterapkan sekolah pada masa kenormalan baru, kesesuaian dengan petunjuk teknis yang berlaku, efektivitas, dan evaluasi pengelolaan dana BOS yang telah dilaksanakan. Peninjauan pengelolaan dana BOS tersebut perlu dilaksanakan karena terdapat fleksibilitas penggunaan dana BOS di masa pandemi Covid-19. Dalam penelitian ini, penulis menggunakan metode studi lapangan, yaitu wawancara, observasi, dan dokumentasi, serta penulis juga menggunakan metode studi kepustakaan dengan mempelajari buku, jurnal, dan undang-undang yang relevan dengan penelitian ini. Pada masa kenormalan baru, dana BOS dialokasikan untuk pengadaan peralatan medis guna mempersiapkan pembelajaran tatap muka terbatas, kemudian pengelolaan dana BOS telah sesuai dengan Permendikbud Nomor 6 Tahun 2021 tentang Petunjuk Teknis Pengelolaan Dana Bantuan Operasional Sekolah Reguler, lalu dana BOS telah dikelola dengan efektif, dan tidak ada kendala dalam pengelolaan dana BOS, serta telah dilakukan rekonsiliasi penggunaan dana BOS antara sekolah dengan dinas pendidikan setempat.

Kata kunci: dana BOS, pengelolaan, kenormalan baru, efektivitas, realisasi, evaluasi

Abstract

This final paper attempts to review the management of the School Operational Assistance (SOA) fund at State Junior High School 2 Kaliangkrik related to the SOA fund management policy implemented by the school during the new normal, compliance with applicable technical guidelines, effectiveness, and evaluation of the SOA fund management. The review of the management of SOA funds needs to be carried out because there is flexibility in the use of SOA funds during the Covid-19 pandemic. In this study, the authors used field study methods, namely interviews, observations, and documentation, and the author also uses the literature study method by studying books, journals, and laws relevant to this research. During the new normal, SOA funds are allocated for the procurement of medical equipment to prepare for limited face-to-face learning, then the management of SOA funds is in accordance with Regulation of the Minister of Education and Culture Number 6 of 2021 concerning Technical Guidelines for the Management of Regular School Operational Assistance Funds, then SOA funds have been managed effectively, and there are no obstacles in the management of SOA funds, and reconciliation of the use of SOA funds between schools and the local education office has been carried out.

Keywords: SOA funds, management, new normal, effectiveness, realization, evaluation