

Abstrak

Penelitian ini bertujuan untuk mengetahui Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) tahun 2019 di SMK Negeri Rowokangkung bahwa alur pengelolaan dana BOS disusun dari : Perencanaan, Pelaksanaan, Pelaporan, Pengawasan dan Evaluasi. Penelitian ini merupakan penelitian kuantitatif deskriptif. Objek penelitian dilakukan pada SMK Negeri Rowokangkung. Data dalam penelitian ini dikumpulkan dengan menggunakan dokumentasi. Hasil analisis data diperoleh dari dokumentasi. Diamati mengenai Pengelolaan Dana BOS yang meliputi Perencanaan, Pelaksanaan, Pelaporan, Pengawasan dan Evaluasi. Dimulai dari Rencana Kegiatan Anggaran Sekolah (RKAS). Pelaksanaan dana Bantuan Operasional Sekolah (BOS) disalurkan setiap Triwulan. Pelaporan dana Bantuan Operasional Sekolah (BOS) Buku Pembantu Kas (BPK), Buku Pembantu Bank (BPB), Buku Pembantu Pajak (BPP), form laporan BPK, realisasi penggunaan dana tiap jenis anggaran, rekapitulasi penggunaan inventaris barang, Buku Pembantu Umum (BKU), surat pertanggung jawaban, buku pembantu objek belanja. Dan yang terakhir Setelah pelaporan selesai lembaga dapat mengumpulkan hasil laporan ke Cabang Dinas Pendidikan. Setelah akhir tahun Badan Pemeriksa Keuangan (BPK) sebagai pengawas melakukan pengawasan ke lembaga yang dibawah naungan Cabang Dinas Pendidikan. Pengawasan Tim dari Pusat data langsung ke lembaga atau memberikan monitoring terhadap kepala sekolah dan bendahara BOS. Pegawai dilakukan guna melihat apakah dana sesuai dengan Rencana Anggaran.

Kata Kunci: Efektivitas dan Dana Bantuan Operasional Sekolah.

ABSTRACT

This study aims to determine the Effectiveness of the Management of School Operational Assistance Funds (BOS) in 2019 at Rowokangkung State Vocational School that the flow of BOS fund management is compiled from: Planning, Implementation, Reporting, Monitoring and Evaluation. This research is a descriptive quantitative research. The research object was conducted at Rowokangkung State Vocational School. Data in this study were collected using documentation. The results of data analysis were obtained from the documentation. Observed regarding BOS Fund Management which includes Planning, Implementation, Reporting, Monitoring and Evaluation. Starting with the School Budget Activity Plan (RKAS). The implementation of School Operational Assistance (BOS) funds is channeled every quarter. Reporting of School Operational Assistance (BOS) funds for Cash Assistance Books (BPK), Bank Assistance Books (BPB), Tax Assistance Books (BPP), BPK report forms, realization of the use of funds for each type of budget, recapitulation of the use of inventory items, General Support Books (BKU)), responsibility letter, shopping object help book. And finally after the reporting is complete the institution can collect the results of the report to the Education Office Branch. After the end of the year the Supreme Audit Board (BPK), as the supervisor, supervises the institutions under the auspices of the Education Office Branch. Supervise the Team from the data center directly to the institution or provide monitoring of school principals and BOS treasurers. Supervisors are conducted to see whether the funds are in accordance with the Budget Plan.

Keywords: *Effectiveness and School Operational Assistance Funds.*