

ABSTRAK

**EVALUASI PENGGUNAAN DANA
BANTUAN OPERASIONAL SEKOLAH (BOS) DI SMP
KABUPATEN HALMAHERA UTARA**

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Tujuan penelitian ini adalah untuk mengevaluasi: (1) ketepatan penggunaan dana BOS di SMP Kabupaten Halmahera Utara; (2) transparansi pertanggungjawaban keuangan dana BOS di SMP Kabupaten Halmahera Utara; dan (3) pengawasan pelaksanaan dana BOS oleh Dinas Pendidikan dan Kebudayaan Kabupaten Halmahera Utara

Penelitian ini mengambil 5 sampel SMP di Kabupaten Halmahera Utara. Teknik pengumpulan data yang digunakan adalah wawancara berpedoman, dokumentasi dan observasi. Analisis data menggunakan triangulasi dengan reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil dari penelitian menunjukkan bahwa: (1) sebagian besar penggunaan dana BOS di SMP Kabupaten Halmahera Utara belum sesuai dengan ketentuan 13 komponen pembiayaan dalam petunjuk teknis dana BOS (55,38% belum sesuai dan 44,62% sudah sesuai); (2) sebagian besar transparansi pertanggungjawaban dana BOS di SMP Kabupaten Halmahera Utara belum transparan (53,33% belum transparan dan 46,67% sudah transparan); dan (3) sebagian besar pengawasan pelaksanaan dana BOS di SMP Kabupaten Halmahera Utara oleh Dinas Pendidikan dan Kebudayaan Halmahera Utara belum sesuai. (53,34% belum sesuai dengan fungsi dan tugasnya dalam petunjuk teknis BOS, dan 46,66% sudah sesuai dengan petunjuk teknis BOS).

ABSTRACT

**THE EVALUATION OF FINANCIAL MANAGEMENT OF *SCHOOL OPERATIONAL ASSISTANCE (SOA)*
AT JUNIOR HIGH SCHOOLS IN NORTH HALMAHERA REGENCY**

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The purpose of this research is to evaluate: (1) the accuracy of financial management of School Operational Assistance (SOA) at Junior High Schools in North Halmahera; (2) the transparency of financial responsibility of financial management of Junior High Schools in North Halmahera; and (3) the control of implementation of financial management by the Department of Education and Culture in North Halmahera.

This research had five samples of Junior High Schools in the regency of North Halmahera. The techniques of data collection were interview, documentation and observation. An analysis of data were applied a triangulation with reduction data, presentation data and conclusion.

The result of this research shows that: (1) most of financial management at Junior High Schools in North Halmahera have not been accordance with 13 expenditure components in the technical guidance of School Operational of Assurance with (SOA) (55,38% accordance with SOA and 44,62% has been accordance); (2) most transparency responsibility of SOA at Junior High Schools in North Halmahera regency is not transparent (53,33% and 46,67% has been transparent); (3) the most control of implementation of SOA at Junior High Schools in North Halmahera regency by the Department of Education and Culture in North Halmahera has not accordance with SOA (53,34% has not accordance with its function in the technical guidance of SOA, and 46,66% has been accordance with technical guidance of SOA).