

ABSTRAK

ANALISIS PENERAPAN PRINSIP TRANSPARANSI, AKUNTABILITAS DAN PARTISIPASI PADA PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS)

(Studi Kasus di SD Yos Sudarso Purwakarta)

Fidelisa Dinda Yona Adela

NIM: 212114135

Universitas Sanata Dharma Yogyakarta
2025

Penelitian ini berfokus pada penerapan prinsip transparansi, akuntabilitas, dan partisipasi pada pengelolaan dana Bantuan Operasional Sekolah (BOS) di SD Yos Sudarso Purwakarta. Tujuan penelitian ini adalah untuk mengetahui bagaimana penerapan prinsip transparansi, akuntabilitas, dan partisipasi diterapkan pada pengelolaan dana Bantuan Operasional Sekolah di SD Yos Sudarso Purwakarta.

Penelitian ini menggunakan desain penelitian kualitatif deskriptif. Narasumber dalam penelitian terdiri dari bagian tim pengelolaan BOS seperti kepala sekolah, bendahara dana BOS, wakil guru, dan komite sekolah. Teknik pengumpulan data pada penelitian ini dilakukan dengan wawancara. Teknik analisis data yang digunakan terdiri dari reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa penerapan prinsip transparansi, akuntabilitas, dan partisipasi pada pengelolaan dana BOS di SD Yos Sudarso Purwakarta telah sesuai dengan regulasi Permendikbudristek Nomor 63 Tahun 2023 dan sudah diterapkan sepenuhnya. Pada prinsip transparansi, pengelolaan dana BOS ditunjukkan dengan keterbukaan informasi pelaporan dana BOS melalui papan pengumuman dan *Google Drive* sekolah. Pada prinsip akuntabilitas sekolah telah menggunakan aplikasi ARKAS 4.0 dan SIPLAH dalam proses perencanaan, pelaporan, serta pengadaan barang dan jasa dan memiliki bukti administrasi yang lengkap, serta telah melakukan pelaporan dan pertanggungjawaban kepada pemangku kepentingan, melewati audit minimal dua kali dalam setahun. Pada prinsip partisipasi, sekolah telah melibatkan guru dan komite sekolah dalam proses perencanaan dan evaluasi dana BOS untuk memberikan masukan serta persetujuan terhadap RKAS.

Kata Kunci: Transparansi, Akuntabilitas, Partisipasi, Pengelolaan Dana BOS

ABSTRACT

**ANALYSIS OF THE APPLICATION OF TRANSPARENCY,
ACCOUNTABILITY AND PARTICIPATION PRINCIPLES IN THE
MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE FUNDS
(BOS)**

(Case Study at SD Yos Sudarso Purwakarta)

Fidelisa Dinda Yona Adela

NIM: 212114135

Universitas Sanata Dharma Yogyakarta

2025

This research focuses on the application of the principles of transparency, accountability, and participation in the management of School Operational Assistance (BOS) funds at Yos Sudarso Purwakarta Elementary School. The purpose of this study was to determine how the principles of transparency, accountability, and participation are applied to the management of School Operational Assistance funds at Yos Sudarso Purwakarta Elementary School.

This study used a descriptive qualitative research design. The sources in the study consisted of part of the BOS management team such as the principal, treasurer of BOS funds, deputy teachers, and the school committee. Data collection techniques in this study were conducted by interview. The data analysis technique used consisted of data reduction, data presentation, and conclusion drawing.

The result showed that the implementation of the principles of transparency, accountability, and participation, in the management of BOS funds at SD Yos Sudarso Purwakarta was in accordance with the regulation of Permendikbudristek No. 63 of 2023 and had been fully implemented. In the principle of transparency, the management of BOS funds is shown by the disclosure of information on the reporting of BOS funds through the announcement board and the school's Google Drive. In the principle of accountability, schools have used the ARKAS 4.0 and SIPLAH applications in the planning, reporting, and procurement of goods and services processes and have complete administrative evidence, and have conducted reporting, and accountability to stakeholders, passing audits at least twice a year. In the principle of participation, school have involved teachers and school committees in the planning and evaluation process of BOS funds to provide input and approval of the RKAS.

Keywords: Transparency, Accountability, Participation, BOS Fund Management.