

**PENGELOLAAN DANA BOP MELALUI SISTEM E-RKAS
DI DINAS PENDIDIKAN PROVINSI DKI JAKARTA
(STUDI KASUS DI SMKN 29 JAKARTA)
(2016)**

ZAKIA

ABSTRAK

Penelitian dilaksanakan di Dinas Pendidikan Provinsi DKI Jakarta tepatnya di bidang perencanaan dan penganggaran dan SMKN 29 Penerbangan Jakarta. Penelitian ini bertujuan untuk mendeskripsikan pengelolaan dana BOP melalui sistem e-RKAS yang dilihat dari aspek perencanaan dan pelaksanaan. Penelitian dilaksanakan sejak bulan Januari 2016 sampai Juni 2016. Pendekatan yang digunakan adalah pendekatan kualitatif dengan metode deskriptif. Pengumpulan data dilakukan melalui wawancara, observasi, dan studi dokumentasi. Sumber data penelitian berasal dari informan kunci yaitu Sekretaris Dinas, kepala seksi penyusunan program, dan kepala SMK 29 Penerbangan serta beberapa informan pendukung yaitu staf bidang perencanaan dan penganggaran, wakil kepala sekolah, dan bendahara SMK 29 Penerbangan.

Hasil penelitian ini menunjukkan bahwa: (1) Perencanaan dana BOP melalui sistem e-RKAS diawali dengan menginput kebutuhan anggaran ke dalam sistem e-RKAS oleh sekolah penerima dana BOP. Setelah kebutuhan anggaran selesai terinput, Dinas Pendidikan memeriksa hasil input agar sesuai dengan kode rekening. RKAS di print dan diserahkan ke Suku Dinas Pendidikan, kemudian Suku Dinas mengusulkan kebutuhan anggaran ke bidang perencanaan dan penganggaran. Selanjutnya, bidang perencanaan dan penganggaran mengoordinasikan kebutuhan anggaran sekolah ke badan perencanaan pembangunan daerah. (2) Peran Dinas Pendidikan dalam pelaksanaan dana BOP melalui sistem e-RKAS adalah sebagai pembuat kebijakan/regulasi terhadap pengelolaan dana BOP, pembuat dan pengembang sistem e-RKAS, koordinator antara Suku Dinas Pendidikan dan Sekolah, serta monitoring dan evaluasi. (3) Peran SMKN 29 Jakarta dalam pelaksanaan dana BOP melalui sistem e-RKAS diawali dengan memilih program yang akan dijalankan sesuai dengan perencanaan. Sekolah penerima dana BOP mencari perusahaan yang memiliki rekening dan NPWP. Sekolah mentransfer uang ke perusahaan melalui Bank DKI. Kepala sekolah dan Dinas Pendidikan mengawasi pelaksanaan dana BOP melalui sistem e-RKAS. Sekolah membuat laporan pertanggungjawaban ke dalam sistem e-RKAS.

Kata kunci: Pengelolaan, dana BOP, dan sistem e-RKAS.

**MANAGEMENT OF BOP FUND THROUGH E-RKAS SYSTEM
IN DEPARTEMENT OF EDUCATION PROVINCE DKI JAKARTA
(CASE STUDY IN 29 VOCATIONAL HIGH SCHOOL JAKARTA)
(2016)**

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ABSTRACT

Research conducted in Departement of Education Province DKI Jakarta in the areas of planning and budgeting and 29 Vocational High School Jakarta. This study aimed to describe the BOP fund management through e-RKAS system as seen from the aspect of planning and implementation. Research conducted since January 2016 to June 2016. The approach used is a qualitative with descriptive methods. Data collected through interviews, observation and documentation. Source of research data is a key informants that the Secretary of the Department, section head of programming, and the head of 29 Vocational High School Jakarta as well as some supporters informants ie staff planning and budgeting, vice-principals, and treasurer 29 Vocational High School Jakarta.

The results of this study indicate that: (1) Planning BOP funds through e-RKAS system begins with inputting budget requirement into the e-RKAS system by schools who is receive the BOP funds. After complete the budgeting requirements, the Department of Education examining the input to match the account code. RKAS printed and handed over to the Dept. of Education, The Dept. then propose the budget requirements for planning and budgeting. Furthermore, planning and budgeting to coordinate the needs of the school budget to the local planning agency. (2) The role of the Department of Education in the implementation of BOP funds through e-RKAS system is as a policy maker / BOP regulations on fund management, producer and developer of e-RKAS system, the coordinator between the Sub Departement of Education and the School, and as monitoring and evaluation. (3) The role of 29 Vocational High School Jakarta in the implementation of BOP funds through e-RKAS system is begins with selecting programs to be executed in accordance with the plan. School who receive the BOP funds look for companies that have accounts and NPWP. School transfer the money to the companies by DKI Bank. The school principal and Departement of Education oversees the implementation of BOP funds through e-RKAS system. Schools make accountability report to the e-RKAS system.

Keywords: Managemet, BOP Fund, e-RKAS System