

ABSTRACT

Rita Armaiyeti, 2020. Analisis Pembiayaan Bnantuan Operasional Sekolah Dasar, Tesis. Program Pascasarjana Universitas Negeri Padang

This study aims to determine, the financing of elementary school operational assistance, analysis of the use of elementary school operational assistance funds and optimizing the results of the analysis of school operational assistance funding for the implementation of elementary school activities. This research is a qualitative descriptive study with analytical methods, the research subjects are the principal, school treasurers and school operators at SD Negeri 61 Payakumbuh.

Data collection techniques by interview, observation, and documentation. Test the validity of the data using the triangulation credibility test. The results showed that the funding for operational assistance for primary schools at SD Negeri 61 Payakumbuh originated from BOS funds received from the central government. The form of analysis of the use of operational assistance funds for primary schools at SD Negeri 61 Payakumbuh was guided by technical guidelines for the use of BOS funds and optimization of the analysis of aid financing. school operations for the implementation of elementary school activities at SD Negeri 61 Payakumbuh is to empower the role of the school committee.

ABSTRAK

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Penelitian ini bertujuan untuk mengetahui, pembiayaan bantuan operasional sekolah dasar, analisis penggunaan dana bantuan Operasional sekolah dasar dan pengoptimalisasian hasil analisis pembiayaan bantuan operasional sekolah untuk penyelenggaraan kegiatan sekolah dasar. Penelitian ini adalah penelitian deskriptif kualitatif metode analitis, subjek penelitian adalah kepala sekolah, bendahara sekolah dan operator sekolah di SD Negeri 61 Payakumbuh.

Teknik pengumpulan data dengan wawancara, observasi, dan dokumentasi. Uji keabsahan data menggunakan uji kredibilitas triangulasi. Hasil penelitian menunjukkan bahwa pembiayaan bantuan operasional sekolah dasar di SD Negeri 61 Payakumbuh bersumber dari dana BOS yang diterima dari pemerintah pusat. Bentuk analisis penggunaan dana bantuan operasional sekolah dasar di SD Negeri 61 Payakumbuh berpedoman kepada petunjuk teknis penggunaan dana BOS dan pengoptimalan hasil analisis pembiayaan bantuan operasional sekolah untuk penyelenggaraan kegiatan sekolah dasar di SD Negeri 61 Payakumbuh adalah dengan memperdayaka peranan komite sekolah.