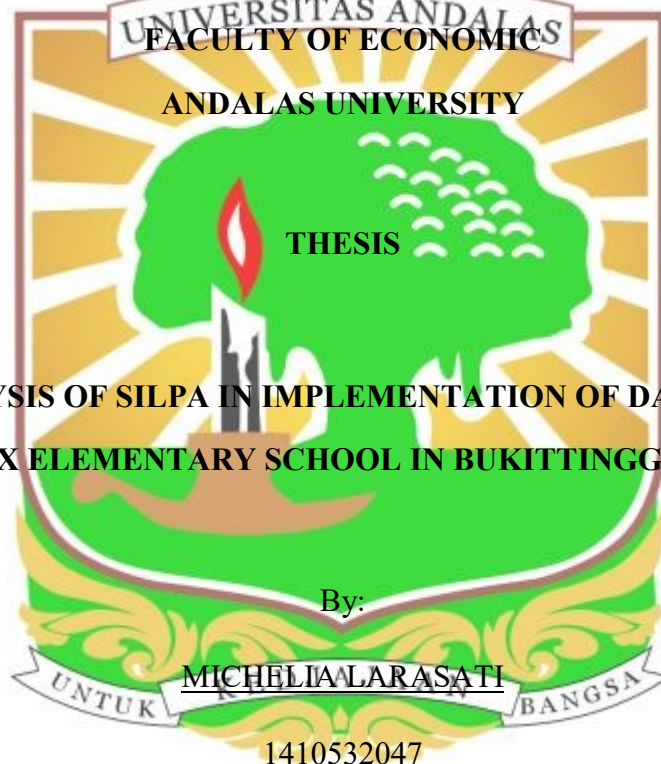




ACCOUNTING DEPARTMENT  
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ANALYSIS OF SILPA IN IMPLEMENTATION OF DANA BOS  
IN SIX ELEMENTARY SCHOOL IN BUKITTINGGI CITY

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# ANALYSIS OF SILPA IN IMPLEMENTATION OF DANA BOS IN SIX ELEMENTARY SCHOOL IN BUKITTINGGI CITY

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## ABSTRACT

*This research is aimed to analyze the SILPA in the implementation of Dana BOS. The analysis is based on the eight National Education Standards, in which the fund is placed in its appropriate standard. The reason to do this research is to know which National Education Standard that causing the highest amount of SILPA. This research is a descriptive research that uses the qualitative method. The subject of this research is 6 sample school that is chosen based on the highest percentage of SILPA Dana BOS, in which three on them is 'Inti' elementary School and the other three is 'Imbas' Elementary School. Whilst the object of this research is Dana BOS report and Headmaster of every sample school. The data of this research is gathered by interview and data gathering. The results of the research show that the cause of SILPA in the implementation of Dana BOS has a different cause for every sample school. The SILPA has no relation with the status of the school whether it is 'Inti' or 'Imbas' Elementary School. The SILPA of Dana BOS is happen because the condition that the school face is different with the budget planning that the school made beforehand.*

**Keyword:** 8 National Education Standards, Dana BOS, SILPA

