

CHAPTER I

INTRODUCTION

1.1 Background

Dana Bantuan Operasional Sekolah (Dana BOS), is a governmental program which is basically the provision of funding for non-personnel operating costs for basic educational unit. This funding is an implementation of *Program Wajib Belajar 9-Tahun* as stated in Regulation of National Education Ministry no 69, 2009. Dana BOS is given to every school in Indonesia based on the regulation. The objective of Dana BOS is to support of the government regulation about 12-years compulsory education program.

At the beginning, Dana BOS is purposed to alleviate the burden of society on educational financing in order to succeeding the 9-years compulsory education program, as well as accelerating the achievement of Standar Pelayanan Minimum (SPM) in educational units that have not met the SPM, and also the accomplishment of National Education Standards on educational units that already meet the SPM. In detail the purpose of Dana BOS for the 9-years compulsory education program for Elementary and Junior High School is explained as (Petunjuk Teknis Dana Bantuan Operasional Sekolah 2017):

1. Exempting fees for all students SD / SDLB and SMP / SMPLB / SMTP (Open) towards the operating costs of the school
2. Exempting all levies of the poor students in any form, both in public and private schools

3. Relieve the burden of school operating costs for students in private schools.

Dana BOS is given to the student to pay their books, stationeries, extra-curricular program and other of their needed, through the school. In other words the money does not give directly to the student, so Dana BOS is different from the scholarship. Every student from every school gets the same amount of money. However, different location will get different amount. The student of the schools that located in the city area gets a slighter higher amount of Dana BOS than the schools that located in the regency area. The level of education is also one of the factors that make the amount being different, the higher level of the education, the higher Dana BOS the student of the school will get.

The implementation of Dana BOS will begin with the budget planning. Every school will submit the budget planning to Inspektorat to get approved. The School has to make good planning so that there is no shortage or excess of the funds obtained. This budget planning should be done based on 8 National Education Standards, (Peraturan Pemerintah Nomor 19, Tahun 2005) which are:

1. Standard of Graduate Competency (Standar Kompetensi Lulusan)
2. Standard of Content (Standar Isi)
3. Standard of Process (Standar Proses)
4. Standard of Education and Educational Personnel (Standar Pendidikan dan Tenaga Kependidikan)
5. Standard of Facilities and Infrastructure (Standar Sarana dan Prasarana)
6. Standard of Management (Standar Pengelolaan)

7. Standard of Educational Financing (Standar Pembiayaan Pendidikan)
8. Standard of Educational Assessment (Standar Penilaian Pendidikan)

These standards should be used by the school to allocate Dana BOS into the compatible categories. The school must be able to place expenses on the categories that have been determined so that they can be approved. The expense which placed in a wrong standard can failed the school in implementing the accepted budget planning of Dana BOS.

At the end of the year, there will be an evaluation of Dana BOS implementation, which based on it, will be known whether it is done as it planned or not. If the amount of money spend is the same as it is planned, then there will be no further action. If the expenditure is higher than planning, the school has to explain the financing source to fill in the lack of funding. And if the expenditure is lower than planning, the school has to return the excess money back to the government. Both of these condition is called SILPA which is stand for Sisa Lebih Pembiayaan Anggaran.

SILPA in Undang-undang no 14 tahun 2015 is explained as “excess of realized revenues and expenditures over a budget period.” SILPA is the common term that generally accepted in government financing. It is a condition that can be happened because the planning is not well arranged.

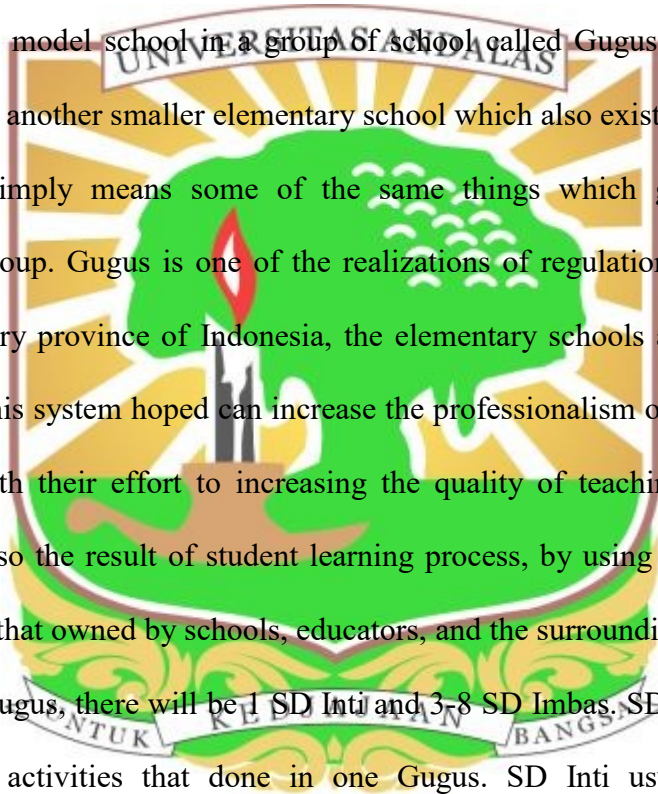
SILPA in Dana BOS is a frequently discussed topic. The amount of SILPA in Dana BOS in huge and the maintenance of it are not explained well in the regulation. The amounts of SILPA from years of implementation of Dana BOS only become a completement to the yearly report of Dana BOS without any further action.

On the other hand the good maintenance of SILPA can give a good impact in the budget planning for the next period budget. This is why the researcher is focusing in SILPA in implementation of Dana BOS. Analyzing the standard that cause the biggest amount of SILPA is the first step to the better maintenance of SILPA.

The schools that receive Dana BOS can be divided into Sekolah dasar Inti and Sekolah Dasar Imbas. Sekolah Dasar Inti is the elementary school which appointed as a model school in a group of school called Gugus. While sekolah Dasar Imbas is another smaller elementary school which also exist in Gugus.

Gugus simply means some of the same things which getting together becoming a group. Gugus is one of the realizations of regulation in educational system. In every province of Indonesia, the elementary schools already grouped into Gugus. This system hoped can increase the professionalism of the teachers in accordance with their effort to increasing the quality of teaching and learning process and also the result of student learning process, by using every resources and potentials that owned by schools, educators, and the surrounding community.

In one Gugus, there will be 1 SD Inti and 3-8 SD Imbas. SD Inti will be the center of the activities that done in one Gugus. SD Inti usually has more advantages or more added value than SD Imbas. But in term of Dana BOS, both SD Inti and SD Imbas do not have any advantages in each side. Both of them will get the same amount of Dana BOS for each student according to how many students that they have. But in the problem of SILPA, SD Inti used to be in more disadvantages side because it usually has more students, more activities to taken care of, and more things to be consider in the budget planning process.

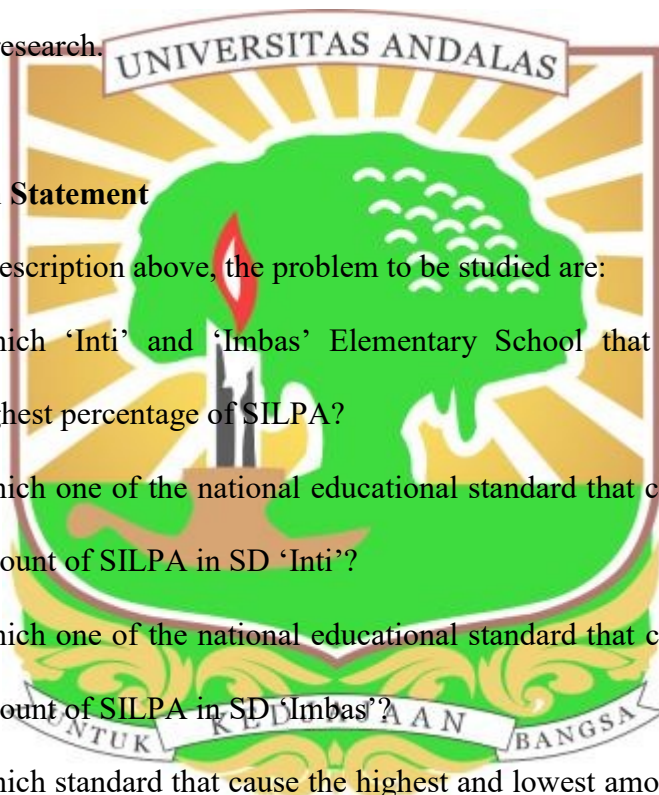


Both of 'Inti' and 'Imbas' Elementary School have a different allocation of Dana BOS. The SILPA that happen in both Elementary Schools will also be different. The importance to analyze the SILPA that happen in 'Inti' and 'Imbas' Elementary School is that to make a better planning of Dana BOS from each school in the future. It also can be used as reference for the Inspektorat in evaluating the report of Dana BOS. This research will choose three sample from both category which the highest percentage of SILPA to be analyzed as the sample of the research.

1.2 Problem Statement

Based on the description above, the problem to be studied are:

1. Which 'Inti' and 'Imbas' Elementary School that have the three highest percentage of SILPA?
2. Which one of the national educational standard that cause the highest amount of SILPA in SD 'Inti'?
3. Which one of the national educational standard that cause the highest amount of SILPA in SD 'Imbas'?
4. Which standard that cause the highest and lowest amount of SILPA in the sample of 'Inti' and 'Imbas' Elementary School?



1.3 Research Objective

The purpose of this study is to analyze:

1. Which three 'Inti' and 'Imbas' Elementary School in Bukittinggi City that have the highest amount of SILPA
2. Which of the national educational standard that cause the highest amount of SILPA in Inti Elementary School
3. Which of the national educational standard that cause the highest amount of SILPA in Imbas Elementary School
4. Which standard that cause the highest and lowest amount of SILPA in the sample of 'Inti' and 'Imbas' Elementary School

1.4 Research Benefit

From this research, researcher expects to:

1. For the author, this research will give knowledge and understanding related to the financial implementation in governmental corporation especially educational institution. Also build the competence of scientific thinking.
2. For the headmasters and teachers, this research will give the consideration regarding implementation of Dana BOS in each of eight National Education Standards.
3. For the financial investigator in this case are Inspektorat and Badan pengawasan Keuangan dan Pembangunan (BPKP), this research will give a more proper explanation of the cause of SILPA that happen in eight national education Standard.



1.5 Writing Systematic

The structure of this paper is divided into several sections, which are begins from the introduction that describes the background of why researcher interested in this matter. The next part is the literature review which gathers all related materials to this research. The following section is the methodology section that explains the protocol to conduct this research.

