

CHAPTER V

CONCLUSION, IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

5.1 Conclusion

The aim of this research is to analyze the SILPA in implementation of Dana BOS in Elementary School in Bukittinggi. Based on the analysis of the research and interview, the results of this research have following conclusions:

1. Three 'Inti' and 'Imbas' Elementary School that chosen it decided with the percentage of SILPA, the sample school are:

No	Type of Elementary School	Elementary School	Percentage of SILPA
1.	'Inti' Elementary School	SD Negeri 08 Tarok Dipo	0.30
		SD Negeri 03 Pakan Labuah	0.12
		SD Negeri 05 Percobaan Puhun Pintu Kabun	0.08
2.	'Imbas' Elementary School	SD Negeri 15 Pulai Anak Air	0.17
		SD Negeri 06 Aur Tajungkang Tengah Sawah	0.17
		SD Negeri 18 Campago Guguak Bulek	0.17

2. The National Education Standards that cause the highest amount of SILPA in 'Inti' Elementary School sample are different for each school. This condition happens because each school has different estimation and realization of Dana BOS which prepared based on the condition of each school. For SD Negeri 08 Tarok Dipo the highest SILPA is in the Standard of Facilities and Infrastructure, for SD Negeri 03 Pakan Labuah the highest SILPA is in the Standard of Educational Financing, for SD

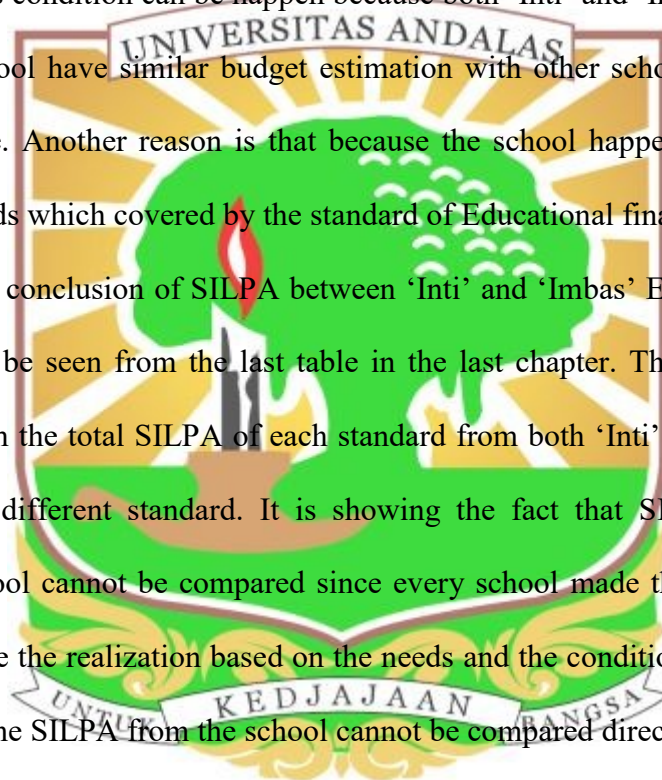
Negeri 05 Percobaan Puhun Pintu Kabun the highest SILPA is in the Standard of Management.

3. The National Education Standards that cause the highest amount of SILPA in 'Imbas' Elementary School sample are happen to be same from every sample school. All three of 'Imbas' Elementary School sample have highest amount of SILPA in the Standard of Educational Financing.

This condition can be happen because both 'Inti' and 'Imbas' Elementary School have similar budget estimation with other school with the same type. Another reason is that because the school happen to have similar needs which covered by the standard of Educational financing.

4. The conclusion of SILPA between 'Inti' and 'Imbas' Elementary School can be seen from the last table in the last chapter. The highest amount from the total SILPA of each standard from both 'Inti' and 'Imbas' is in the different standard. It is showing the fact that SILPA from every school cannot be compared since every school made the estimation and done the realization based on the needs and the condition of each school, so the SILPA from the school cannot be compared directly.

The results of the research show that every Elementary School has their own advantages and disadvantages in term of allocation of Dana BOS. Every school has their own budget estimation based on the needs of each Elementary School. This condition leads to the different SILPA in every National Education Standards from each Elementary School.



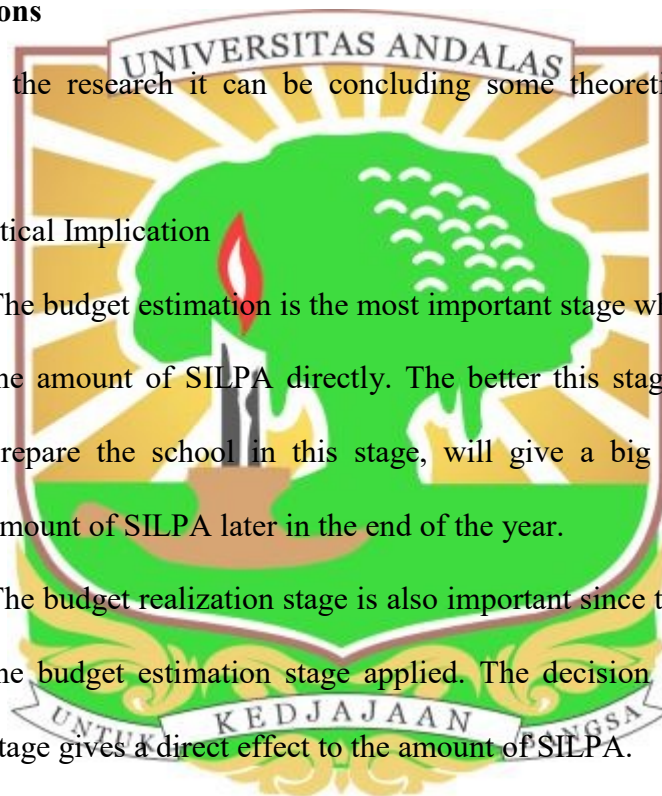
The equal status of 'Inti' or 'Imbas' has no relation with SILPA that happen. Even though the 'Inti' Elementary Schools have similar budget estimation due to the similar activity that they have, the amount of SILPA still different because the budget allocation is different too, the same condition also applicable to 'Imbas' Elementary School.

5.2 Implications

Based on the research it can be concluding some theoretical and practical implications:

5.2.1 Theoretical Implication

1. The budget estimation is the most important stage which can influence the amount of SILPA directly. The better this stage done, the more prepare the school in this stage, will give a big difference in the amount of SILPA later in the end of the year.
2. The budget realization stage is also important since this stage is where the budget estimation stage applied. The decision that made in this stage gives a direct effect to the amount of SILPA.
3. Even though there are no relation between SILPA and the title 'Inti' or 'Imbas' Elementary School, the school with the same title still can help each other in the estimation and implementation process since mostly they have similar activities to be done.



5.2.2 Practical Implication

The result of this research can be used as an input for the related parties to enhance the implementation process of Dana BOS, started from the budget estimation process to the budget realization process, carefully evaluating the process step by step, to make sure that the amount SILPA will not exceed the previous year amount and hoping that there will no more SILPA in the future.

5.3 Limitations

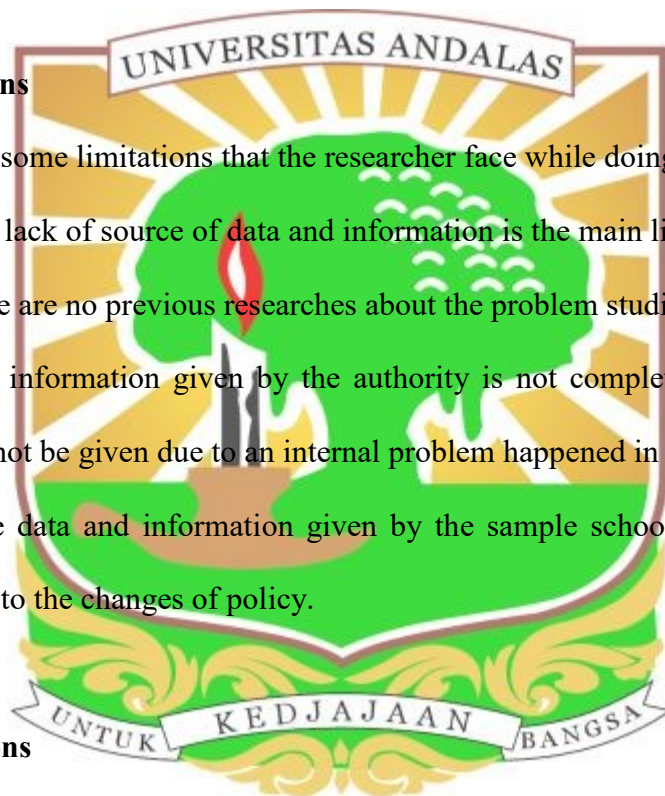
There are some limitations that the researcher face while doing this research:

1. The lack of source of data and information is the main limitation, because there are no previous researches about the problem studied.
2. The information given by the authority is not complete and some data cannot be given due to an internal problem happened in the research year.
3. The data and information given by the sample school is not complete due to the changes of policy.

5.4 Suggestions

Here are several suggestions for the next researcher who want to do a research the same field area:

1. Based on this research it known that the Implementation of Dana BOS still lacking in many aspects, which have not been exposed yet. By doing a further research of this idea, the Implementation of Dana BOS will be better since it can avoid the disadvantages aspects.



2. The count of SILPA that happen before is only an obligation and has no impact to the budget estimation in the following year. While in fact, SILPA can be one of the measurements in making budget estimation for the following year.
3. Researchers can use the newest data allowable by the authority to make the result of the research become more useful.

