

# CHAPTER I

## INTRODUCTION

### **A. Background**

Education is one key to poverty alleviation in the medium and long term (Anonim, 2010a: 1). However, until now there are many poor people have limited access to quality education, this is caused because of the high cost of education. On the other hand, Act No. 20 of 2003 on National Education System mandates that every citizen the age of 7-15 years old is obliged to follow basic education, known as the program of Compulsory Nine-Year Basic Education. The consequence of this, the government must provide education for all learners at the basic education level (SD / MI and SMP / MTs as well as the equal education unit).

School as institution in the field of educational services is expected to be a beacon of hope for the community in improving the quality of human resources in Indonesia, because that's the quality of teaching in school should be improved in order to give concrete answer from the need of modern society (Anonim, 2007: 1). Besides that public education is considered as a long-term investment, it is expected to produce graduates who are able to face global life, competitive and innovative.

One effort to improve education quality in order to meet national standard of education conducted by the government is through the Department of Education, Youth and Sports (Dikpora) launches the BOS program or

School Operating Cost. BOS policy implemented as the implementation of Law No. 20/2003 on National Education System which mandates the government and the local government to guarantee the implementation of compulsory basic education without charge. That means elementary school age children in all regions of Indonesia have to school until the Junior High School level without burdened with various fees from the school (Safawi, 2009: 2).

Regulations on the implementation of program requires the elimination of tuition for the school that before receiving BOS fund have tuitions less than the BOS fund (Haditz, 2006: 4). The school before receiving BOS fund has student's tuition greater than the BOS fund, can draw tuition, but must free for poor students and to reduce tuition for other students. In addition to regulating tuition, in terms of use of funds also mentioned that the school can use fund to provide special assistance in the form of transport allowance to poor students who are considered need it.

Conceptually, the school occupies a key position in determining the use of the fund, including the policy of giving special assistance to poor students. Under the terms of the program, the BOS fund is managed by principal and teacher or administrative personnel appointed as treasurer. School Budget is one of the requirements to receive the BOS, must be approved by the leader of school committee. However, rapid appraisal carried out by SMERU shows the dominance of the principal in preparing the budget and managing BOS funds and SBS in almost all schools. Teacher and parent

are almost never included in the budget preparation process, while the school committee generally only signs the budget that has been prepared by the school (Haditz, 2006: 5).

Management of the school must meet the requirements of responsible, accountable and transparent (Harsono, 2007: 89). Similarly, in the management of BOS fund in school. Fund management starting from planning in the form of school budgets, coordination between the parties related to vertically and horizontally, the implementation of activities in accordance with the structure, budget, and controlling the school activity based on the school budget. All matters relating to traffic fund should be based on proof, a clear command, and LPJ (accountability report).

In order for financial management in this regard is the BOS can be run properly must need a strategy. In simple strategy can be defined as a decision or action that seeks to achieve organizational goals (Fattah, 2009: 54). Education is affected by various changes and therefore education policy makers must be able to adjust to these changes. One strategy that can be applied in financial management is through the preparation of budget.

SD Tidar 1 Magelang is one of the favorite primary school in the town of Magelang. School discipline and order as indicated by the timeliness in the implementation of teaching and learning activity and other school activities, create the comfortable and safe school atmosphere ad safe so that the implementation of educational activity can run smoothly, because many of the achievements, which can be indicated by the school. In the field of

management, the school has a variety of programs whether related to teaching and learning activity, student as well as managing the fund in this regard is the BOS. From the above description, the writer is interested to observe about Elementary School Management Based School Operating Cost in SD Tidar 1 Magelang.

## **B. Focus of Research**

Based on the previous explanation, this research has focus on what are characteristics of Elementary School Management Based School Operating Cost (BOS) at SD Tidar 1 Magelang? The focus is divided into two sub focuses.

1. What is characteristic of policy of BOS program at SD Tidar 1 Magelang?
2. What is characteristic of BOS fund allocation at at SD Tidar 1 Magelang?

## **C. Objectives of the Research**

1. General Objectives

This research aims to describe about characteristics of Elementary School Management Based School Operating Cost at SD Tidar 1 Magelang.

2. Specific Objectives

There are two objectives to be achieved in this research.

- a. Describing characteristic of policy of BOS program at SD Tidar 1 Magelang.

- b. Describing characteristic of BOS fund allocation at at SD Tidar 1 Magelang.

#### **D. Benefits of Research**

##### 1. Theoretical Benefits

The result of this research is expected to be used as advanced research material and scientific discourse of education, for those who have concern for education in the homeland.

##### 2. Practical Benefits

- a. This research also expected to provide practical benefit for all practical academic community in the neighborhood SD Tidar 1 Magelang, so as to further enhance BOS Fund-based elementary school management as well as input.
- b. For the Government (Department of Education) as the authority of policy makers in education, particularly in the areas of school management.
- c. For the school, the results of this research should be used as input in the management of school's finance.

#### **E. Glossary**

1. School management is the process of coordinating and integrating all sources, whether human, facility, and other technical resources that exist in school to achieve the goals set.

2. School Operating Cost or BOS in concept includes components for school operational costs. Research and Development Agency, Department of National Education.