

# SMERU

The SMERU Research Institute/Lembaga Penelitian SMERU

No. 19: Jul-Sep/2006

## PELAKSANAAN PROGRAM BANTUAN OPERASIONAL SEKOLAH (BOS) 2005 *THE IMPLEMENTATION OF THE SCHOOL OPERATIONAL ASSISTANCE (BOS) PROGRAM 2005*



Dok. SMERU/SMERU Doc.

Pada Maret dan Oktober 2005, Pemerintah Indonesia mengurangi subsidi bahan bakar minyak (BBM) dan merealokasi sebagian besar anggarannya ke empat program besar, yaitu program pendidikan, kesehatan, infrastruktur perdesaan, dan subsidi langsung tunai (SLT). Salah satu program di bidang pendidikan adalah Bantuan Operasional Sekolah (BOS) yang menyediakan bantuan bagi sekolah dengan tujuan membebaskan siswa dari iuran sekolah dalam rangka mendukung pencapaian Program Wajib Belajar Pendidikan Dasar (Wajardikdas) Sembilan Tahun. Melalui program ini, pemerintah pusat memberikan dana kepada sekolah-sekolah setingkat SD dan SMP. Program ini mulai dilaksanakan pada Juli 2005 bersamaan dengan awal Tahun Ajaran 2005/2006.

Pada Februari hingga Maret 2006, Lembaga Penelitian SMERU melakukan kajian cepat terhadap pelaksanaan Program BOS di 10 kabupaten/kota sampel yang terdapat di lima provinsi. Ringkasan hasilnya kami sajikan dalam *newsletter* edisi ini.

*In March and October 2005, the Government of Indonesia reduced the subsidy on fuel and reallocated most of the budget to four large-scale programs, namely education, health, rural infrastructure, and direct cash transfer. One program in the education sector is School Operational Assistance (Bantuan Operasional Sekolah: BOS) which provides assistance for schools with the aim to exempt students from school tuition in order to support the achievement of the Nine Years of Compulsory Basic Education (Wajardikdas) Program. Through this program, the national government provides funding to schools at the primary and junior high school levels. The program commenced in July 2005 at the time of the new 2005/2006 academic year.*

*From February to March 2006, The SMERU Research Institute undertook a rapid appraisal of the implementation of the BOS Program in 10 sample kabupaten/kota located in five provinces. We present the summary of its results in this edition.*

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## Pembaca yang Budiman,

Newsletter SMERU kali ini menyajikan rangkuman, analisis, dan pendapat seputar pelaksanaan Program BOS yang bersumber dari hasil kajian cepat Lembaga Penelitian SMERU terhadap pelaksanaan Program BOS pada Semester I Tahun Ajaran 2005/2006 dan diperkaya oleh kontribusi penulis tamu. Program BOS menarik untuk dikaji karena pendekatan dan karakteristiknya berbeda dengan program-program bantuan bagi siswa miskin sebelumnya, yakni dana tidak diberikan langsung kepada siswa miskin tetapi diberikan dan dikelola oleh sekolah.

Mengingat tujuan utama program ini adalah untuk membebaskan biaya pendidikan bagi siswa miskin, maka rubrik "Kajian Utama" mencoba melihat apakah Program BOS berpotensi meningkatkan akses masyarakat miskin terhadap pendidikan. Selanjutnya, penyajian data kuantitatif pada rubrik "Data Berkata" menyingkap kontribusi BOS terhadap anggaran dan belanja sekolah, serta kadar kepuasan sekolah dan pemangku kepentingan atas tahapan-tahapan penting pelaksanaan program. Sementara itu, rubrik "Dari Lapangan" mengangkat isu seputar masalah *joint-management* dalam Program BOS, dampak program terhadap partisipasi masyarakat, dan peran komite sekolah. Ketiganya melengkapi uraian mengenai BOS dengan melihat efektivitas dan implikasi lain dari rumusan dasar program.

Penulis tamu pertama, Budi Susetyo, seorang konsultan Depdiknas, memberi sekilas gambaran mengenai perjalanan Program BOS, sementara penulis tamu kedua, Riswan Lapagu dari The Center for the Betterment of Education (CBE), mempertanyakan keberadaan Program BOS sebagai solusi yang tepat untuk mengatasi masalah pendidikan di Indonesia. Kontribusi kedua penulis ini menjadi materi pembandingan terhadap studi SMERU, sekaligus membantu menajamkan pemahaman atas pelaksanaan Program BOS.

Akhirnya, hasil kajian SMERU ini diharapkan dapat memberi masukan bagi perencanaan dan perbaikan pelaksanaan program selanjutnya.

Selamat membaca!

Liza Hadiz  
Editor

## Dear Readers,

This edition of the SMERU Newsletter presents summaries, analysis, and opinion on the implementation of the BOS Program based on the results of the rapid appraisal of The SMERU Research Institute on the implementation of the BOS Program during the first semester of the 2005/2006 academic year. This edition is also enriched with the contributions of guest writers. The BOS Program is an interesting research topic because its approach and characteristics are different to the previous assistance programs for poor students in the sense that funds are not provided directly for poor students but for the schools instead to be managed by them.

Given that the main aim of the program is to exempt poor students from education costs, the column "Focus On" attempts to examine whether the BOS Program has the potential to enhance the access of the poor to education. Furthermore, the presentation of quantitative data in the column "And the Data Says" discloses the contribution of BOS to school budgets as well as the level of satisfaction of schools and stakeholders with the important phases of the program's implementation. In addition, the column "From the Field" raises the issues of the joint-management problem in the BOS Program, the impact of the program on community participation, and the role of school committees. These articles complement the discussion on BOS by observing the effectiveness and other implications of the basic formulation of the program.

Our first guest writer, Budi Susetyo, a consultant to Depdiknas, presents a glance at the course of the BOS Program, while our second guest writer, Riswan Lapagu from The Center for the Betterment of Education (CBE), questions whether the BOS Program is the right solution to address the problems of education in Indonesia. Their contribution provides us with a comparison to SMERU's study and help enhance our understanding about the implementation of the BOS Program.

Finally, the results of this SMERU study are expected to provide input for the planning and improvement of the program in the future.

We hope that you will enjoy this edition!

Liza Hadiz  
Editor

**SMERU** adalah sebuah lembaga penelitian independen yang melakukan penelitian dan pengkajian kebijakan publik secara profesional dan proaktif, serta menyediakan informasi akurat, tepat waktu, dengan analisis yang objektif mengenai berbagai masalah sosial-ekonomi dan kemiskinan yang dianggap mendesak dan penting bagi rakyat Indonesia.

Melihat tantangan yang dihadapi masyarakat Indonesia dalam upaya penanggulangan kemiskinan, perlindungan sosial, perbaikan sektor sosial, pengembangan demokrasi, dan pelaksanaan desentralisasi dan otonomi daerah, maka kajian independen sebagaimana yang dilakukan oleh SMERU selama ini terus dibutuhkan.

SMERU is an independent institution for research and policy studies which professionally and proactively provides accurate and timely information as well as objective analysis on various socio-economic and poverty issues considered most urgent and relevant for the people of Indonesia.

With the challenges facing Indonesian society in poverty reduction, social protection, improvement in social sector, development in democratization processes, the implementation of decentralization and regional autonomy, there continues to be a pressing need for independent studies of the kind that SMERU has been providing.

Newsletter SMERU diterbitkan untuk berbagi gagasan dan mengundang diskusi mengenai isu-isu sosial, ekonomi, dan kemiskinan di Indonesia dari berbagai sudut pandang. Temuan, pandangan, dan interpretasi yang dimuat dalam Newsletter SMERU sepenuhnya menjadi tanggung jawab penulis dan di luar tanggung jawab SMERU atau badan penyanggah dana SMERU. Silahkan mengirim komentar Anda. Jika Anda ingin terdaftar dalam mailing list kami, kunjungi website SMERU atau kirim e-mail Anda kepada kami.

The SMERU newsletter is published to share ideas and to invite discussions on social, economic, and poverty issues in Indonesia from a wide range of viewpoints. The findings, views, and interpretations published in the articles are those of the authors and should not be attributed to SMERU or any of the agencies providing financial support to SMERU. Comments are welcome. If you would like to be included on our mailing list, please note our address and telephone number.

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Halo SMERU,

Terima kasih atas kiriman Newsletter SMERU kepada kami. Kami berharap SMERU senantiasa mengirimkan informasi yang serupa atau hal-hal yang dapat memperkaya pengetahuan dan wawasan kawan-kawan di Yayasan Dian Limas, terutama yang berkaitan dengan lingkungan hidup, keuangan mikro, kesehatan reproduksi, dan hak-hak ekonomi dan sosial, serta penguatan masyarakat sipil. Apa yang SMERU telah kirimkan kepada kami selama ini sangat bermanfaat bagi Yayasan Dian Limas. Sekali lagi kami haturkan terima kasih.

Wassalam,  
Arsyad  
Yayasan Dian Limas, Pinrang  
Sulawesi Selatan



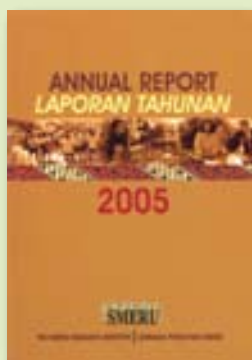
Dear SMERU,

*Thank you for sending the SMERU Newsletter to us. We hope that SMERU will continue to send us information on similar issues or other issues, particularly those concerning environmental issues, microfinance, reproductive health, economic and social rights, and the strengthening of civil society, to enrich the knowledge and broaden the horizon of our colleagues at the Dian Limas Foundation. What SMERU has sent us up to now have been very beneficial to our foundation. Once again, we would like to convey our appreciation.*

Regards,  
Arsyad  
Dian Limas Foundation, Pinrang  
South Sulawesi

## RECENT PUBLICATIONS/ PUBLIKASI TERBARU

### LAPORAN TAHUNAN 2005/ANNUAL REPORT 2005



### KERTAS KERJA/WORKING PAPER

- *Agricultural Demand Linkages and Growth Multiplier in Rural Indonesia (Suryahadi et al).*

Dalam Bahasa Inggris/Available in English

- *Economic Growth and Poverty Reduction in Indonesia: The Effects of Location and Sectoral Components of Growth (Suryahadi et al).*

Dalam Bahasa Inggris/Available in English



## FORTHCOMING PUBLICATIONS/ PUBLIKASI YANG AKAN DATANG

### KERTAS KERJA/WORKING PAPER

*Causes of Low Secondary School Enrollment in Indonesia (Suryadarma et al).*

Dalam Bahasa Inggris/Available in English





# BANTUAN OPERASIONAL SEKOLAH (BOS) DAN AKSES TERHADAP PENDIDIKAN DASAR BAGI MASYARAKAT MISKIN

## THE SCHOOL OPERATIONAL ASSISTANCE (BOS) PROGRAM AND THE POOR'S ACCESS TO BASIC EDUCATION



Dok. SMERU/SMERU Doc.

### Kemiskinan dan Ketimpangan Pendidikan

Pendidikan merupakan salah satu kunci penanggulangan kemiskinan dalam jangka menengah dan jangka panjang. Namun, masih banyak orang miskin yang memiliki akses terbatas dalam memperoleh pendidikan bermutu, antara lain karena mahalnya biaya pendidikan. Berdasarkan data Survei Sosial Ekonomi Nasional (Susenas), untuk kelompok 20% rumah tangga termiskin, misalnya, persentase biaya pendidikan per anak terhadap total pengeluaran mencapai 10% untuk murid SD, 18,5% untuk murid SMP, dan 28,4% untuk murid SMA (Bappenas 2005).

Pemerintah dan berbagai pihak, termasuk masyarakat, telah memberikan kontribusi bagi penyediaan fasilitas dan pembiayaan pendidikan, sehingga saat ini lebih dari 90% anak usia 7–12 tahun sudah bersekolah. Namun, data Susenas 2004 menunjukkan bahwa proporsi anak dari keluarga miskin yang dapat menikmati pendidikan masih lebih rendah dibandingkan anak dari keluarga mampu. Angka Partisipasi Murni (APM) antargolongan ekonomi rumah tangga, khususnya untuk anak usia SMP (13-15 tahun), yang disajikan pada Gambar 1 memperlihatkan kesenjangan akses pada pendidikan tersebut. Anak usia SMP dari kelompok 20% termiskin hanya 56,6% yang bersekolah, sedangkan anak dari kelompok 20% rumah tangga terkaya 73,2%.

### Poverty and Educational Inequality

*Education is one of the keys to reducing poverty in the medium and long terms. There are still many poor people, however, who have limited access to quality education, which is caused, inter alia, by the expensive cost of education. Based on the National Socio-Economic Survey (Survei Sosial Ekonomi Nasional: Susenas) data, for the poorest 20% households, the cost of education as a percentage of total expenditure was 10% for a primary school student, 18.5% for a junior high school student, and 28.4% for a senior high school student (Bappenas 2005).*

*The government and various parties, including the community, have provided contributions for the provision of facilities and the funding of education. Currently, more than 90% of children aged 7-12 years are attending school. Data from the Susenas 2004, however, shows that the proportion of children from poor families who could enjoy education was still lower than that of children from well-off families. The Net Enrollment Ratio (NER) across household economic groups, especially for children of junior high school age (13-15 years), which is presented in Figure 1, shows this unequal access to education. Only 56.6% of children of junior high school age from the poorest 20% households attended school compared with the 73.2% of children from the wealthiest 20% households.*

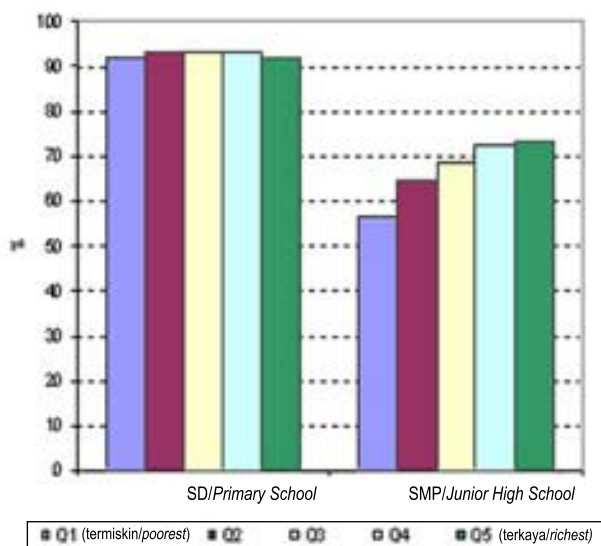
Menyadari pentingnya menjaga agar anak-anak dari keluarga miskin dapat tetap bersekolah dan setidaknya menyelesaikan pendidikan dasar sembilan tahun, berbagai pihak, khususnya pemerintah, memberikan bantuan beasiswa sekolah. Sejak Tahun Ajaran (TA) 1998/1999 hingga 2002/2003, pemerintah memberikan beasiswa bagi murid miskin dalam jumlah cukup besar melalui Program Jaring Pengaman Sosial (JPS) Bidang Pendidikan. Program ini dirancang untuk mengurangi dampak krisis ekonomi yang terjadi mulai 1997 yang mengancam keberlanjutan pendidikan bagi anak-anak keluarga miskin dan keluarga yang jatuh miskin akibat krisis tersebut.

Setelah mengurangi subsidi bahan bakar minyak (BBM) pada 2001, pemerintah juga memberikan beasiswa serupa melalui Program Kompensasi Pengurangan Subsidi BBM (PKPS-BBM) Bidang Pendidikan, yang dikenal dengan sebutan Bantuan Khusus Murid (BKM). Program beasiswa dari JPS dialokasikan untuk mencakup sekitar 6% murid SD, 17% murid SMP, dan 9% murid SMA. Sedangkan BKM dialokasikan kepada sekitar 20% murid di tingkat SD, SMP, dan SMA. Berbeda dari cakupan alokasi tersebut, data Susenas yang dikumpulkan oleh Badan Pusat Statistik (BPS) menunjukkan bahwa persentase rumah tangga miskin yang anaknya mendapat beasiswa relatif kecil, yaitu kurang dari 15% (lihat Gambar 2).

**Program BOS**

Menyusul pengurangan subsidi BBM secara drastis pada Maret dan Oktober 2005, sejak TA 2005/2006 pemerintah melakukan perubahan konsep dan rancangan PKPS-BBM Bidang Pendidikan untuk tingkat SD dan SMP secara mendasar. Program BKM untuk tingkat SD dan SMP diubah menjadi Program Bantuan Operasional Sekolah (BOS). Berbeda dengan BKM yang langsung diberikan kepada murid miskin, yang dipilih oleh sekolah sesuai alokasi yang diterimanya, BOS diberikan kepada sekolah untuk dikelola sesuai dengan ketentuan yang ditetapkan pemerintah pusat. Besarnya dana untuk tiap sekolah ditetapkan berdasarkan jumlah murid.

**Gambar 1. Angka Partisipasi Murni (APM) Menurut Kelompok Pengeluaran Rumah Tangga, 2004/**  
*Figure 1. Net Enrollment Ratio*  
*By Household Expenditure Group, 2004*



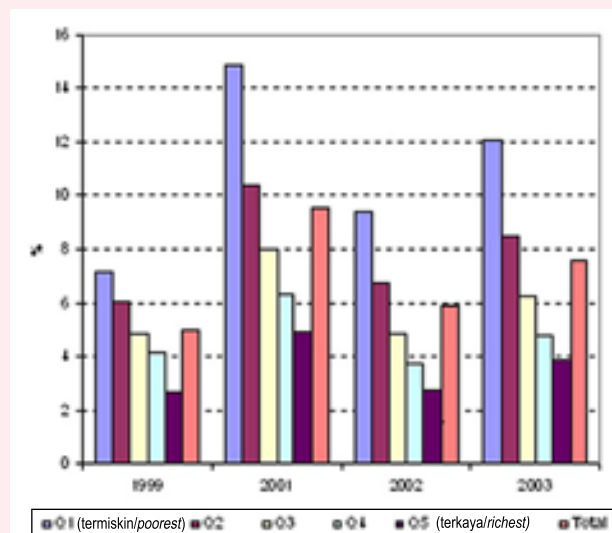
*Recognizing the importance of ensuring that children from poor families continue to attend school and complete at least nine years of basic education, various parties, especially the government, provide scholarships. From the 1998/1999 to the 2002/2003 academic year, the government provided a large number of scholarships for poor students through the Social Safety Net (JPS) Education Sector Program. This program was designed to reduce the impact of the 1997 economic crisis that threatened the sustainability of education for children of poor families and those who had fallen into poverty as a result of this crisis.*

*After reducing the fuel subsidy in 2001, the government also provided subsidies via the PKPS-BBM (Program Kompensasi Pengurangan Subsidi BBM: Fuel Subsidy Reduction Compensation Program) Education Sector Program, which was known as Special Assistance for Students (Bantuan Khusus Murid: BKM). The scholarship program of JPS was allocated to cover approximately 6% of primary school students, 17% of junior high school students, and 9% of senior high school students, while the BKM Program was allocated to approximately 20% of students at the primary, junior, and senior high school levels. In contrast to the objective of this allocation, Susenas data, which was collected by Statistics Indonesia (Badan Pusat Statistik: BPS), showed that the percentage of poor households whose children were receiving scholarships was smaller, that is, less than 15% (see Figure 2).*

**The BOS Program**

*Following the large reduction in fuel subsidy in March and October 2005, commencing in the 2005/2006 academic year, the government made fundamental changes to the PKPS-BBM Education Sector concept and design for primary and junior high schools. The BKM Program for primary and junior high schools was replaced by the BOS (Bantuan Operasional Sekolah: School Operational Assistance) Program. In contrast to the BKM Program which provided money directly to poor students, who were selected by schools in accordance with the allocations they had received, BOS funds were provided to schools to be managed in*

**Gambar 2. Cakupan Beasiswa Murid SD, SMP, dan SMA Menurut Kelompok Pengeluaran Rumah Tangga/**  
*Figure 2. Coverage of Scholarships for Primary, Junior, and High School Students*  
*By Household Expenditure Group*



Perbandingan nilai bantuan yang diberikan JPS, PKPS-BBM Bidang Pendidikan, dan BOS dari 1998 hingga 2005 disajikan di Tabel 1.<sup>1</sup> Semua sekolah tingkat SD dan SMP, yang meliputi SD/MI/SDLB, SMP/MTs/SMPLB, baik negeri, swasta, maupun salafiyah<sup>2</sup> yang menyelenggarakan program wajib belajar setara SD dan SMP, berhak menerima BOS. Namun, sekolah yang merasa mampu boleh menolak Program BOS.

Dengan adanya perubahan konsep dan rancangan tersebut, jumlah siswa yang menjadi sasaran PKPS-BBM Bidang Pendidikan tingkat SD dan SMP meningkat hampir lima kali lipat dan nilai anggarannya meningkat sekitar delapan kali lipat pada Semester I TA 2005/2006, dibandingkan dengan Semester II TA 2004/2005 (Tabel 2).

Kehadiran Program BOS diharapkan akan mengurangi biaya pendidikan yang ditanggung orang tua murid, dan bahkan agar murid miskin dapat memperoleh pendidikan secara gratis. Walaupun tujuan program, sebagaimana tercantum dalam Petunjuk Pelaksanaan (Juklak) BOS 2005 (lihat Boks 1), tidak secara spesifik menekankan pendidikan gratis bagi siswa miskin, hal ini ditekankan dalam aturan pelaksanaan program. Aturan pelaksanaan program mengharuskan penghapusan iuran siswa bagi sekolah yang sebelum menerima BOS memiliki iuran siswa lebih kecil dari dana BOS. Sedangkan sekolah yang sebelum menerima BOS iuran siswanya lebih besar dari dana BOS masih boleh menarik iuran siswa, tetapi harus membebaskan

accordance with the requirements that had been determined by the central government. The size of the fund for each school was determined on the basis of the number of students. A comparison of the amounts of assistance that was provided under JPS, PKPS-BBM and BOS from 1998 to 2005 is presented in Table 1.<sup>1</sup> All primary and junior high schools that included SD/MI/SDLB<sup>2</sup> and SMP/MTs/SMPLB<sup>3</sup> (both public and private) and salafiyah<sup>4</sup> that run the compulsory education program at primary and junior high schools (or equivalent) were entitled to receive BOS. Schools that considered themselves as well-off were, however, allowed to reject the BOS Program.

Due to the changes in the concept and design, the number of students who were targeted by the PKPS-BBM Education Sector Program at the primary and junior high school levels rose almost fivefold and the budget rose approximately eightfold at Semester I academic year 2005/2006 compared with Semester II of the 2004-2005 academic year (Table 2).

The introduction of the BOS Program is expected to reduce the cost of education borne by students' parents. In fact, poor students can even receive a free education. Although the objectives of the program as stated in the Operational Guidelines for BOS 2005 (see Box 1) did not specifically stress free education for poor students, this is emphasized in the implementation regulation of the program. The program regulations require the elimination of school tuition for schools that, prior to receiving BOS, had smaller school tuition than the BOS funding. Schools that, prior to receiving

**Tabel 1. Nilai Bantuan Pemerintah melalui Program JPS dan PKPS-BBM Bidang Pendidikan/  
Table 1. The Amounts of Government Assistance through the JPS and PKPS-BBM Education Sector Programs**

Program	Unit	Nilai Bantuan (Rp)/Amount of Assistance (Rp)	
		Sekolah Dasar/ Primary Schools	Sekolah Menengah Pertama/ Junior High Schools
JPS – Beasiswa (1998-2003)/ JPS – Scholarships (1998-2003)	Per murid miskin per semester/ Per poor student per semester	60.000	120.000
JPS – DBO* (1998-2003)	Per sekolah per bulan/ Per school per month	2.000.000	4.000.000
PKPS BBM – BKM (2001-2004)	Per murid miskin per semester/ Per poor student per semester	60.000	120.000
PKPS BBM – BKS** (2001)	Per sekolah per semester/ Per school per semester	40.000.000	50.000.000
PKPS BBM – BOS*** (2005)	Per murid per semester/ Per student per semester	117.500	162.250

Catatan/Note: \*DBO: Dana Bantuan Operasional /\*DBO: Dana Bantuan Operasional, Operational Assistance Fund  
\*\*BKS: Bantuan Khusus Sekolah/\*\*BKS: Bantuan Khusus Sekolah, Special Assistance to Schools  
\*\*\*Diberikan ke sekolah berdasarkan jumlah murid/\*\*Given to schools on the basis of the number of students

<sup>1</sup> Pada Semester I TA 2005/2006, dana untuk satu semester diberikan sekaligus, dan umumnya diterima sekolah sekitar Agustus–September 2005. Namun, beberapa sekolah ada yang baru menerima dana BOS pada November atau Desember 2005.

<sup>2</sup> Salafiyah adalah Pondok Pesantren yang masih tetap mempertahankan sistem pendidikan khas Pondok Pesantren, baik kurikulum maupun metode pendidikannya. Salafiyah Ula atau dasar adalah program pendidikan dasar pada Pondok Pesantren yang setara dengan pendidikan Sekolah Dasar (SD) atau Madrasah Ibtidaiyah (MI), sedangkan Salafiyah Wustho atau lanjutan, setara dengan pendidikan Sekolah Lanjutan Tingkat Pertama (SLTP) atau Madrasah Tsanawiyah (MTs) (Departemen Agama 2003).

<sup>1</sup> In Semester I of the 2005/2006 academic year, funds for one semester were disbursed simultaneously and, in general, were received by schools around August–September 2005. Several schools had, however, just received their BOS funds in November or December 2005.

<sup>2</sup> SD (Sekolah Dasar): primary school; MI (Madrasah Ibtidaiyah): Islamic school equivalent to primary school level; SDLB (Sekolah Dasar Luar Biasa): primary school for children with disabilities.

<sup>3</sup> SMP (Sekolah Menengah Pertama/junior high school); MTs (Madrasah Tsanawiyah): Islamic school equivalent to junior high school level; SMPLB (Sekolah Menengah Pertama Luar Biasa): junior high school for children with disabilities.

<sup>4</sup> Salafiyah are Islamic boarding schools (Pondok Pesantren) that maintain a traditional Islamic education system, both in their education curriculum and methodology. Salafiyah Ula is an education program in Pondok Pesantren that is equivalent to primary school education (SD) or Madrasah Ibtidaiyah (MI), while Salafiyah Wustho or intermediate is equivalent to junior high school (SMP or SLTP) or Madrasah Tsanawiyah (MTs) (Ministry of Religious Affairs 2003).



Tabel 2. Sasaran dan Anggaran BKM (Bantuan Khusus Murid) dan BOS (Bantuan Operasional Sekolah), 2005 dan 2006/  
 Table 2. Target of and Budget for the BKM and BOS Programs (2005 and 2006)

Program	Sasaran (Siswa)/ Target (Students)	Satuan Biaya (Rp)/ Unit Cost (Rp)	Total Biaya (Rp)/ Total Cost (Rp)
BKM (Semester II TA 2004/05/Januari - Juni, 2005 – 1 semester)/BKM (Semester II 2004/05 academic year/ January – June 2005 – 1 semester)			
SD/MI/SDLB	5.930.000	60.000	355.800.000.000
SMP/MTs/SMPLB	2.353.200	120.000	282.384.000.000
<b>Total</b>	<b>8.283.200</b>	<b>8.283.200</b>	<b>638.184.000.000</b>
BOS (Semester II TA 2004/05/Julii - Desember, 2005 – 1 semester)/BOS (Semester II 2004/05 academic year/ July - December 2005 – 1 semester)			
SD/MI/SDLB	28.779.709	117.500	3.381.615.807.500
Salafiyah setara SD/Salafiyah equivalent to SD	108.177	117.500	12.710.797.500
SMP/MTs/SMPLB	10.625.816	162.250	1.724.038.646.000
Salafiyah setara SMP/Salafiyah equivalent to SMP	114.433	162.250	18.566.754.250
<b>Total</b>	<b>39.628.135</b>		<b>5.136.932.005.250</b>
BOS (Semester II TA 2005/06, Semester I TA 2006/07/Januari - Desember 2006 – 2 semester)/BOS (Semester II 2005/06 & Semester I 2006/07 academic year January - December 2006 – 2 semesters)			
SD/MI/SDLB	29.314.092	235.000	6.888.811.620.000
Salafiyah setara SD/Salafiyah equivalent to SD	118.438	235.000	27.832.930.000
SMP/MTs/SMPLB	10.335.199	324.500	3.353.772.075.500
Salafiyah setara SMP/ Salafiyah equivalent to SMP	153.428	324.500	49.787.386.000
<b>Total</b>	<b>39.921.157</b>		<b>10.320.204.011.500</b>

Sumber/Source: Depdiknas dan/and Depag.

urusan bagi siswa miskin dan mengurangi iuran siswa lainnya. Selain mengatur mengenai iuran siswa, dalam aturan penggunaan dana juga disebutkan bahwa sekolah dapat menggunakan dana untuk memberikan bantuan khusus berupa uang transpor kepada siswa miskin yang dianggap membutuhkan.

**Penerima Manfaat BOS**

Dalam konsep dan desain penyelenggaraan program, tidak secara tegas ditentukan apakah BOS merupakan subsidi umum atau subsidi khusus yang diarahkan untuk siswa miskin. Hasil kajian cepat SMERU pada Februari-Maret 2006 (Suharyo et al 2006)<sup>3</sup> memperlihatkan bahwa dalam pelaksanaannya Program BOS cenderung diperlakukan sebagai subdisi umum untuk membiayai kegiatan operasional sekolah. Sebagian besar murid SD dan SMP menerima manfaat Program BOS karena hanya sedikit sekolah yang menolak BOS.<sup>4</sup>

<sup>3</sup> Kajian cepat ini dilaksanakan di 10 kabupaten/kota di lima provinsi (Sulawesi Utara, Nusa Tenggara Barat, Sumatera Utara, Jawa Timur, dan Banten). Dalam kajian dilakukan wawancara dengan pelaksana program di semua tingkatan (pusat, provinsi, kabupaten/kota dan sekolah), orang tua murid, komite sekolah dan guru di 46 sekolah (tiga di antaranya merupakan nonpenerima dana BOS), dan dengan pihak-pihak lain yang relevan; serta diskusi kelompok terarah (FGD) dengan para pemangku kepentingan di tingkat kabupaten/kota dan dengan sekolah dan komite sekolah.

<sup>4</sup> Umumnya sekolah yang menolak BOS adalah sekolah swasta yang kaya, dengan alasan keberatan dengan keharusan bahwa semua keuangan sekolah harus diaudit, dana BOS tidak boleh digunakan untuk yayasan dan memberi insentif guru PNS, dan sekolah merasa mampu membiayai kegiatan operasionalnya dari iuran siswa. Beberapa salafiyah juga menolak BOS karena administrasi keuangannya dianggap terlalu sulit.

BOS, had school tuition greater than the BOS funding were permitted to collect school tuition, but had to exempt poor students from tuition fee and reduce the tuition for other students. In addition to the regulations on school tuition, the regulations on the use of the funds also allow schools to use the funds to provide special assistance for transportation allowances for poor students who were deemed to be in need.

**BOS Recipients**

In the concept and design of the implementation of the program, it was not explicitly determined whether BOS was a general subsidy or a targeted subsidy directed at poor students. The results of SMERU's rapid appraisal in February-March 2006 (Suharyo et al 2006)<sup>5</sup> shows that in its implementation, the BOS Program tended to be treated as a general subsidy for the funding of school operational costs. Most primary and junior high school students received benefits of the BOS Program because only a few schools rejected BOS.<sup>6</sup>

<sup>5</sup> This rapid appraisal was conducted in 10 kabupaten/kota that are located in five provinces. In the study, interviews were conducted with program managers at all levels (central, province, kabupaten/kota and schools), parents, school committees and teachers in 46 schools (three of which are non-recipients of BOS funding), and with other relevant parties; as well as focus group discussions (FGDs) with all stakeholders at the kabupaten/kota level and with schools and school committees.

<sup>6</sup> In general, the schools that rejected BOS were wealthy private schools because they objected to the requirement that all school finances had to be audited, and BOS funds were not allowed to be used for foundations and to provide incentives for civil service teachers, and schools felt capable of funding their operational activities from school tuition. Several salafiyah also rejected BOS because its financial administration was considered to be too complicated to manage.

Secara konseptual, sekolah menempati posisi kunci dalam penentuan penggunaan dana BOS, termasuk dalam kebijakan pemberian bantuan khusus untuk siswa miskin. Menurut ketentuan program, dana BOS dikelola oleh kepala sekolah dan guru atau tenaga administrasi yang ditunjuk sebagai bendahara, yang selanjutnya disebut Bendahara BOS. Uang dikirimkan langsung ke rekening sekolah oleh lembaga penyalur yang ditentukan oleh Tim PKPS-BBM (Satker) Provinsi. Sekolah boleh menggunakan dana tersebut untuk beberapa jenis pengeluaran sesuai juklak program (lihat Boks 2)<sup>5</sup> dan berdasarkan Rencana Anggaran Pendapatan dan Belanja Sekolah (RAPBS) yang disusun oleh sekolah dan komite sekolah. RAPBS, yang merupakan salah satu persyaratan untuk menerima BOS, harus mendapat persetujuan ketua komite sekolah.

Namun, hasil kajian cepat yang dilaksanakan SMERU memperlihatkan dominasi kepala sekolah dalam penyusunan RAPBS maupun dalam pengelolaan dana BOS di hampir semua sekolah. Guru dan orang tua murid hampir tidak pernah diikutsertakan dalam proses penyusunan RAPBS tersebut, sedangkan komite sekolah umumnya hanya ikut menandatangani RAPBS yang telah disusun sekolah. Berdasarkan laporan pertanggungjawaban dana BOS di 40 sekolah sampel, sebagian besar dana BOS digunakan untuk pembayaran honor guru, kegiatan belajar mengajar (KBM), pembelian alat tulis kantor (ATK), dan pembelian buku pelajaran pokok.

Sekolah tidak selalu menggunakan dana BOS sesuai aturan dalam juklak. Hal ini terjadi karena sebagian besar pelaksana program menilai ketentuan penggunaan dana dalam juklak terlalu membatasi pemanfaatan dana BOS dan terkadang tidak sesuai dengan kebutuhan sekolah. Ada beberapa pengeluaran sekolah yang harus dipenuhi dan biasa dibiayai dari iuran siswa, yang tidak termasuk dalam ketentuan penggunaan dana BOS. Bagi sekolah yang memiliki sumber penerimaan selain BOS, hal tersebut tidak terlalu dipermasalahkan, tetapi hal ini menimbulkan masalah di sekolah yang hanya mengandalkan BOS sebagai sumber penerimaan.

Karena sekolah penerima BOS menggunakan sebagian besar dana untuk kegiatan operasional yang menunjang kegiatan belajar-mengajar, maka dana BOS dinikmati oleh semua siswa, baik yang berasal dari keluarga mampu maupun dari keluarga tidak mampu. Sebagian besar sekolah juga memutuskan untuk memberi perlakuan yang sama kepada semua siswa dalam pembebanan biaya-biaya sekolah yang masih ditarik dari siswa.

**Boks 1. Apa Tujuan Program BOS?**

"Program Bantuan Operasional Sekolah (BOS) bertujuan untuk memberikan bantuan kepada sekolah dalam rangka membebaskan iuran siswa, tetapi sekolah tetap dapat mempertahankan mutu pelayanan pendidikan kepada masyarakat." (Buku Petunjuk Pelaksanaan 2005)

"Program Bantuan Operasional Sekolah (BOS) bertujuan untuk membebaskan biaya pendidikan bagi siswa tidak mampu dan meringankan bagi siswa yang lain, agar mereka memperoleh layanan pendidikan dasar yang lebih bermutu sampai tamat dalam rangka penuntasan wajib belajar 9 tahun." (Buku Panduan 2006)

*Conceptually, schools play a key role in determining the use of BOS funds, including the policy on the provision of special assistance for poor students. According to the program guidelines, BOS funds are managed by the school principal and a teacher or an administrative staff who is appointed as a treasurer and henceforth known as the BOS treasurer. Money is sent directly to school bank accounts by the channeling institution that is appointed by the provincial PKPS-BBM team (satker). Schools may use these funds for several types of expenditures that are in accordance with the program's operating guidelines (see Box 2)<sup>7</sup> and based on the school budget (Rencana Anggaran Pendapatan dan Belanja Sekolah: RAPBS) prepared by the school and school committee. The RAPBS, which is one pre-requisite for receiving BOS, has to be agreed by the head of the school committee.*

*The results of the rapid appraisal undertaken by SMERU, however, shows the domination of the school principal in the preparation of the RAPBS as well as in the management of BOS funds in almost all schools. Teachers and parents were almost never involved in the preparation of these budgets, while school committees, in most cases, were only involved in signing the RAPBS that had already been prepared by the school. Based on the accountability report on BOS funds in 40 sample schools, most of the BOS funds were used for paying teachers' honorariums, teaching and learning activities as well as the procurement of stationery and textbooks.*

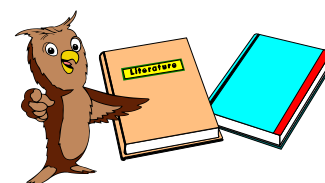
*Schools did not always use the BOS funds in accordance with the regulations in the guidelines. This is because most program managers considered the requirements on the use of the funds to be too restrictive and occasionally inconsistent with the school's needs. Several school expenses that had to be fulfilled and were usually funded by the school tuition were not included in the approved uses for BOS funds. For schools that had other sources of funds in addition to BOS, this was not too much of a problem, but this gave rise to problems in schools that relied exclusively on BOS as the source of revenue.*

*Because recipient schools used most BOS funds for operational activities that supported teaching and learning activities, the BOS funds were enjoyed by all students, including those from both well-off families and poor families. Most schools also decided to give the same treatment to all students in charging school costs that were still levied on students.*

**Box 1. What is the Objective of the BOS Program?**

"The BOS Program aims to provide assistance to schools in order that they can exempt students from their school tuition. This exemption, however, will not result in decreased quality of the education services provided for the community." (BOS Operational Guidelines 2005)

"The BOS Program is aimed at releasing poor students from education cost and reducing the costs for other students, so they obtain a better-quality basic education until the completion of 9 years of basic education in order to achieve the goal of the nine year compulsory basic education program." (The BOS 2006 Manual)



<sup>5</sup> Dalam juklak program 2005, ditetapkan 11 jenis penggunaan dana BOS.

<sup>7</sup> Eleven types of use were determined in the program operating guidelines 2005.



**Bantuan Khusus bagi Siswa Miskin**

Berdasarkan data yang disusun sekolah, jumlah siswa miskin<sup>6</sup> di sekolah sampel di masing-masing provinsi, berkisar antara 17%-34% dari total siswa. Dari total siswa miskin tersebut hanya sekitar 12%-33% yang mendapat bantuan khusus. Di antara lima provinsi sampel kajian cepat SMERU, cakupan pemberian manfaat tambahan bagi siswa miskin yang terendah adalah di Provinsi Banten, sementara yang tertinggi di Provinsi Sumatera Utara. Secara total, dari semua sekolah sampel yang tersedia datanya, siswa miskin yang mendapat bantuan khusus hanya sekitar 22,6% dari jumlah siswa miskin (lihat Tabel 3).

Selain cakupan yang terhitung rendah, nilai bantuan khusus bagi siswa miskin pun pada umumnya kecil. Sebagai contoh, uang transpor yang diberikan kepada siswa miskin hanya berkisar antara Rp5.000 hingga Rp15.000 per siswa per bulan. Terdapat dua sekolah yang menyediakan biaya transpor sebesar Rp50.000 per siswa per bulan, namun jumlah penerimanya sedikit, yaitu hanya lima dan tujuh siswa di masing-masing sekolah.

*Special Assistance for Poor Students*

*Based on data prepared by schools, the number of poor students<sup>8</sup> in sample schools in each province ranged from 17% to 34% of all students. Of these, only around 12% to 33% received special assistance. Among the five sample provinces in the SMERU rapid appraisal, the coverage of additional benefit provision for poor students was the lowest in Banten, while the highest was in North Sumatra. In total, of all sample schools where data is available, only around 22.6% of poor students received special assistance (see Table 3).*

*Not only did a small percentage of poor students receive special assistance, but the amount of the assistance for poor students was also, in general, small. For example, transportation allowances that were provided for poor students ranged only from Rp5,000 to Rp15,000 per student per month. There were two schools that provided transportation allowances of Rp50,000 per student per month. However, there were only few recipients, five and seven students in each school.*

**Tabel 3. Jumlah Siswa Miskin yang Memperoleh Bantuan Khusus dari Dana BOS di Sekolah-Sekolah Sampel/**  
*Table 3. The Number of Poor Students Who Received Special Assistance from BOS Funds in Sample Schools*

Provinsi/Province	Jumlah Siswa/ Number of Students	Siswa Miskin/ Poor Students		Siswa Miskin yang Memperoleh Perlakuan Khusus/ Poor Students Who Obtained Special Treatment		
		Jumlah/ Number	% dari jumlah siswa/ % of all students	Jumlah/ Number	% dari jumlah siswa/ % of all students	% dari jumlah siswa miskin/ % of all poor student
Jawa Timur/East Java	2.957	1.002	33,9	242	8,2	24,2
Banten	2.367	397	16,8	48	2,0	12,1
Sulawesi Utara/North Sulawesi	3.173	tad/NA	tad/NA	296	9,3	tad/NA
Sumatera Utara/North Sumatra	2.841	940	33,1	256	9,0	33,1
NTB	1.740	568	32,6	111	6,4	32,6
<b>Total</b>	<b>13.078</b>	<b>2.907</b>	<b>29,3</b>	<b>953</b>	<b>6,5</b>	<b>22,6</b>

Tad: Tidak ada data/NA : Data not available

Sumber/Source: Diolah dari data yang diberikan sekolah-sekolah sampel/Calculated from data provided by sample schools.

Alokasi sekolah untuk bantuan khusus bagi siswa miskin pada umumnya memang rendah. Dari 43 sekolah sampel penerima BOS, hanya empat sekolah yang mengalokasikan dana BOS untuk bantuan khusus bagi siswa miskin dalam proporsi cukup besar (9,2%-19,8%). Sedangkan di 16 sekolah lain, yang juga memberikan bantuan khusus untuk siswa miskin, pengeluaran untuk pos ini proporsinya relatif kecil. Bentuk bantuan tambahan yang diberikan bervariasi antarsekolah dan tidak selalu mengikuti juklak. Bantuan khusus tersebut di antaranya diberikan dalam bentuk pemberian uang transpor, baju seragam, sepatu, tas, alat tulis, atau membebaskan/mengurangi iuran sekolah. Di sekolah yang memberikan bantuan khusus bagi siswa miskin, jumlah siswa miskin yang memperoleh bantuan pada umumnya berkisar antara 3%-25% dari jumlah siswa masing-masing sekolah. Hanya ada satu sekolah yang memberikan bantuan khusus kepada 51% dari total siswa, namun bantuan yang diberikan hanya berupa pemberian alat tulis.

*School allocations for special assistance to poor students was, in general, low. Of the 43 sample recipient schools, only four schools allocated BOS funds for special assistance to poor students in a rather large proportion (9.2% to 19.8%). In 16 other schools, which also provided special assistance for poor students, the proportion of budget for this line of expenditure was relatively small. The form of additional assistance that was provided varied between schools and did not always follow the guidelines. This special assistance was provided, inter alia, in the form of transportation allowances, uniforms, shoes, school bags, stationeries or an exemption from or reduction in school tuition. In schools that provided special assistance for poor students, the number of poor students who obtained assistance was, in general, in the range of 3% to 25% of the number of students in each school. There was only one school that provided special assistance for 51% of the total student number. However, the assistance that was provided was only in the form of school supplies.*

<sup>6</sup> Kriteria siswa miskin atau siswa tidak mampu ditentukan oleh masing-masing sekolah sehingga bisa berbeda antarsekolah.

<sup>8</sup> The criteria of poor students are determined by each school so they could be different across schools.

Dari 32 sekolah yang penerimaan dari iuran bulanan siswanya (tidak termasuk penerimaan dari siswa baru) sebelumnya lebih kecil dari BOS, hanya enam sekolah (20%) yang memberikan bantuan biaya transpor kepada siswa miskin. Bahkan, satu sekolah di antaranya menyediakan biaya transpor untuk semua siswa -tidak hanya siswa miskin- yang rumahnya agak jauh dari sekolah dan membutuhkan biaya transportasi. Sementara itu, dari 11 sekolah lain yang penerimaannya dari iuran sekolah lebih besar dari BOS dan seharusnya membebaskan siswa miskin dari iuran sekolah, hanya lima sekolah (45%) yang melakukannya.

Adanya ketentuan dalam juklak untuk memberikan prioritas yang lebih besar kepada siswa miskin tetapi disertai pembatasan jenis bantuan, yaitu hanya berupa biaya transportasi siswa dari rumah ke sekolah, justru cenderung menyebabkan sekolah tidak memberikan bantuan khusus kepada siswa miskin. Banyak sekolah, khususnya tingkat SD, tidak memberikan bantuan kepada siswa miskin dengan alasan semua siswanya tinggal di sekitar sekolah sehingga tidak membutuhkan biaya transportasi. Beberapa sekolah lainnya beralasan bahwa mereka mengalami kesulitan dalam menentukan kriteria siswa miskin. Sementara, jika bantuan hanya diberikan kepada beberapa siswa miskin yang dipilih sekolah, dikhawatirkan akan terdapat banyak protes dari siswa atau orang tua siswa lainnya.

Kecilnya alokasi dana dan jumlah siswa miskin yang memperoleh perlakuan khusus, serta adanya alasan-alasan tersebut di atas mengindikasikan masih rendahnya perhatian dan pemberian prioritas BOS bagi siswa miskin.

### Potensi BOS dalam Meningkatkan Akses Pendidikan bagi Masyarakat Miskin

Meskipun hanya sebagian kecil siswa miskin yang mendapat bantuan khusus dari sekolah dengan adanya BOS, bisa dikatakan semua siswa, termasuk siswa miskin, mendapat manfaat dari program ini, di antaranya berupa pengurangan atau bahkan pembebasan iuran sekolah. Dari 43 sekolah penerima BOS yang menjadi sampel kajian ini, setidaknya 22 sekolah telah membebaskan iuran siswa, selebihnya ada yang mengurangi iuran siswa, dan ada sejumlah kecil sekolah lainnya yang belum mengurangi iuran siswanya tetapi memberikan manfaat lain bagi siswa dalam bentuk penyediaan buku pelajaran pokok dan penunjang.

Dengan demikian, dibandingkan BKM, cakupan BOS lebih luas/merata, dan semua siswa, terutama yang miskin dapat dipastikan menerima manfaatnya. Dalam pelaksanaan Program BKM ditemukan banyak keluhan tentang kurangnya kuota jumlah siswa miskin penerima program dan kesalahan sasaran akibat kriteria siswa miskin yang kurang jelas. Karena besarnya cakupan sasaran Program BOS dan kecenderungan adanya kepastian bahwa semua siswa miskin akan mendapatkan manfaat berupa biaya sekolah yang menjadi lebih murah, para peserta diskusi kelompok dalam studi ini, baik di kota maupun di kabupaten, menilai bahwa Program BOS bermanfaat bagi masyarakat miskin.<sup>7</sup> Penilaian tersebut juga diperkuat dengan

<sup>7</sup> Proporsi manfaat yang diterima murid miskin dibandingkan yang diterima murid yang mampu tidak dapat digali dari kajian ini karena keterbatasan sampel dan metodologi yang digunakan. Analisis semacam itu sangat diperlukan dan dapat dilaksanakan melalui studi kuantitatif dengan menggunakan data sekunder.

*Of the 32 schools whose revenues from monthly school tuition (not including admission fees from new students) were previously smaller than BOS, only six schools (20%) provided transportation allowance for poor students. One of these schools, however, provided transportation allowance for all students (not only poor students) whose homes were quite far from school and who needed transportation costs. Meanwhile, of the 11 schools receiving revenues from school tuition greater than from BOS and having to exempt poor students from school tuition, only five schools (45%) did so.*

*The stipulation in the operational guidelines to provide greater priority to poor students but with limitations on the type of assistance, namely only in the form of transportation allowances for students from home to school, actually tended to result in schools not providing special assistance for poor students. Many schools, particularly primary schools, did not provide assistance for poor students for the reason that all of their students lived close to the school and so did not need transportation allowances. Several other schools gave the reason that they experienced difficulty in determining criteria on poor students. Meanwhile, if the assistance was only provided for several poor students who were selected by the school, there were concerns that there would be a lot of protests from other students or their parents.*

*The small allocation of funds and the limited number of poor students who obtained special treatment, as well as the reasons stated above, indicate that there is still little attention and low priority in the provision of BOS for poor students.*

### The Potential of BOS to Enhance the Poor's Access to Education

*Although only a minority of poor students obtain special assistance from schools as a result of the introduction of BOS, it can be said that all students, including poor students, obtain benefits from this program, including exemptions from or reductions in school tuition. Of the 43 schools receiving BOS that were sampled in this study, at least 22 schools had eliminated school tuition, and of the remainder some had reduced tuition and a small number of other schools had not yet reduced their tuition but provided other benefits for students by providing core and supplementary textbooks.*

*Therefore, compared with BKM, BOS has a broader coverage, and all students, especially the poor, can be assured of receiving its benefits. In the implementation of the BKM Program, there were a lot of complaints regarding shortcomings in the quota of poor student recipients of the program and mis-targeting resulting from unclear criteria on poor students. Because of the size of the BOS Program and the certainty that all poor students would obtain benefits in the form of cheaper school costs, the participants in the group discussions in this study, both in the kota and kabupaten, believed the BOS Program to be beneficial for the poor.<sup>9</sup> This evaluation was also strengthened by the statements given by several parents, whose children had been recipients of BKM, which say that they tended to prefer BOS to BKM.*

<sup>9</sup> The proportion of benefits that are received by poor students compared with those received by students who are well-off could not be calculated in this study because of the limitations of the sample and methodology. Such analysis is necessary and could be conducted through a quantitative study by using secondary data.

**Boks 2. Jenis Penggunaan Dana BOS Menurut Juklak BOS 2005 dan 2006/  
Box 2. Permitted Uses of BOS Funds According to the BOS Operational Guidelines 2005 dan 2006**

Petunjuk Pelaksanaan 2005/ Operational Guidelines 2005	Buku Panduan 2006/Guide Book 2006
1. Uang formulir pendaftaran; <i>The fee for registration forms;</i>	1. Pembiayaan seluruh kegiatan dalam rangka penerimaan siswa baru: biaya pendaftaran, penggandaan formulir, administrasi pendaftaran, dan pendaftaran ulang; <i>Funding all activities in the context of the admission of new students: registration costs, forms duplications, administration costs of registration and test registration;</i>
2. Buku pelajaran pokok dan buku penunjang untuk perpustakaan; <i>The purchase of textbooks, core and supplementary, for the school library;</i>	2. Pembelian buku teks pelajaran dan buku referensi untuk dikoleksi di perpustakaan; <i>The purchase of text books and reference books for library collection;</i>
3. Biaya peningkatan mutu guru (MGMP, MKS, pelatihan, dll); <i>The funds to improve the quality of teachers (MGMP, MKS, training etc.);</i>	3. Pembelian bahan-bahan habis pakai: buku tulis, kapur tulis, pensil, bahan praktikum, buku induk siswa, buku inventaris, langganan koran, gula, kopi dan teh untuk kebutuhan sehari-hari di sekolah; <i>The procurement of consumables: writing books, chalk, pencils, practical materials, student manuals, inventory books, newspaper subscriptions, sugar, coffee and tea for the school's daily needs;</i>
4. Ujian sekolah, ulangan umum bersama, dan ulangan umum harian; <i>School exams, general tests, and daily tests;</i>	4. Pembiayaan kegiatan kesiswaan: program remedial, program pengayaan, olahraga, kesenian, karya ilmiah remaja, pramuka, palang merah remaja dan sejenisnya; <i>The funding of student activities: remedial programs, enrichment programs, sports, art, youth academic/research initiative, scouts, youth red cross, and other similar activities;</i>
5. Membeli bahan-bahan habis pakai, misalnya: buku tulis, kapur tulis, pensil, bahan praktikum; <i>The purchase of consumables, for example, notebooks, chalk, pencils and practical/lab materials;</i>	5. Pembiayaan ulangan harian, ulangan umum, ujian sekolah dan laporan hasil belajar siswa; <i>The costs of daily tests, general tests, school exams and students' progress reports;</i>
6. Membayar biaya perawatan ringan; <i>Simple maintenance costs;</i>	6. Pengembangan profesi guru: pelatihan, KKG/MGMP dan KKKS/MKKS; <i>The development of the teaching profession: training, KKG/MGMP and KKKS/MKKS;</i>
7. Membayar daya dan jasa; <i>Electricity and telephone costs and the related services;</i>	7. Pembiayaan perawatan sekolah: pengecatan, perbaikan atap bocor, perbaikan pintu dan jendela, perbaikan mebel dan perawatan lainnya; <i>The costs of school maintenance: painting, repairing leaking roofs, repairing doors and windows, repairing furniture and other maintenance;</i>
8. Membayar honorarium guru dan tenaga kependidikan honorer; <i>Paying teachers' and staff's honorariums;</i>	8. Pembiayaan langganan daya dan jasa: listrik, air, telepon, termasuk untuk pemasangan baru jika sudah ada jaringan di sekitar sekolah; <i>Paying bills: electricity, water, telephone, including new installations if there is already a network in the school's vicinity;</i>
9. Membiayai kegiatan kesiswaan (remedial, pengayaan, ekstrakurikuler); <i>Funding student activities (remedial, enrichment, extra-curricular);</i>	9. Pembayaran honorarium guru dan tenaga kependidikan honorer sekolah yang tidak dibiayai pemerintah dan/atau pemerintah daerah; Tambahan insentif bagi kesejahteraan guru PNS ditanggung sepenuhnya oleh pemerintah daerah; <i>The payment of honorariums to teachers and education staff who are not paid by the central or regional government; Additional incentives for the welfare of civil service teachers are the full responsibility of regional governments;</i>
10. Memberi bantuan siswa miskin untuk biaya transportasi; <i>Providing assistance to poor students to cover the cost of transportation;</i>	10. Pemberian bantuan biaya transportasi bagi siswa miskin; <i>The provision of assistance for the transportation costs of poor students;</i>
11. Khusus untuk salafiyah dan sekolah keagamaan non-Islam, dana BOS juga diperkenankan untuk biaya asrama/pondokan dan membeli peralatan ibadah. <i>Especially for salafiyah and non-Islamic religious schools, BOS funds are also permitted to be used for the costs of dormitory and purchasing religious accessories.</i>	11. Khusus untuk pesantren salafiyah dan sekolah agama non-Islam, dana BOS dapat digunakan untuk biaya asrama/pondokan dan membeli peralatan ibadah; <i>Especially for salafiyah and non-Islamic religious schools, BOS funds can be used for the costs of dormitory and purchasing religious accessories;</i>
<p>Catatan/Note: *MGMP: Musyawarah Guru Mata Pelajaran/ *MGMP: Musyawarah Guru Mata Pelajaran (Subject Matter Teachers' Consultative Forum) **MKS: Musyawarah Kepala Sekolah/**MKS: Musyawarah Kepala Sekolah (Principals' Consultative Forum) Sumber/Source: Buku Petunjuk Pelaksanaan BOS, Depdiknas, 2005/BOS Operational Manual, Depdiknas, 2005.</p>	<p>12. Pembiayaan pengelolaan BOS: ATK, penggandaan, surat menyurat dan penyusunan laporan; <i>Funding BOS management: stationery, duplication, correspondence, and reports preparation;</i></p> <p>13. Bila seluruh komponen di atas telah terpenuhi pendanaannya dari BOS dan masih terdapat sisa dana, maka sisa dana BOS tersebut dapat digunakan untuk membeli alat peraga, media pembelajaran, dan mebel sekolah. <i>If the funding of all of the above components has already been fulfilled from BOS funds and there are still leftover funds, these funds can be used to purchase visual aids equipment, study media and school furniture.</i></p>

pernyataan beberapa orang tua siswa yang anaknya pernah menerima BKM bahwa mereka cenderung lebih memilih BOS daripada BKM.

Walaupun dapat dipastikan bahwa semua siswa menerima manfaat Program BOS, akan lebih tepat jika sekolah memberikan manfaat tambahan bagi siswa miskin. Hal ini juga diakui oleh sebagian orang tua siswa yang tergolong mampu. Alasan yang dikemukakan antara lain untuk lebih membantu siswa miskin agar dapat terus bersekolah, atau setidaknya menyelesaikan pendidikan dasar.

Although it can be ascertained that all students receive benefits from the BOS Program, it is, however, more appropriate for schools to provide additional benefits for poor students. This is also recognized by some parents who are well-off. The reason put forward includes to be more beneficial for poor students so that they can continue school, or at least finish basic education. This reason is consistent with the program's objectives. To that end, the program managers should put more emphasis



Alasan ini sejalan dengan tujuan program. Untuk itu, penyelenggara program semestinya lebih menekankan hal ini sejak penentuan konsep dan desain program hingga pelaksanaannya.

Meskipun manfaat tambahan bagi siswa miskin belum ditekankan pada semester pertama pelaksanaan program, salah satu sekolah sampel telah menerapkannya, bahkan dilakukan dengan mekanisme penentuan siswa miskin yang cukup transparan dan bertanggung gugat. Penentuan diawali dengan pengisian data pekerjaan dan/atau penghasilan orang tua siswa serta penilaian wali kelas. Selanjutnya, dilakukan kunjungan ke rumah orang tua siswa yang diduga miskin (*home visit*) untuk verifikasi oleh tim kecil yang dibentuk sekolah. Hasilnya, ada tiga macam perlakuan/pemberian manfaat: iuran siswa yang tergolong miskin dibebaskan 100%, iuran siswa yang agak miskin dikurangi 50%, dan iuran siswa lainnya dikurangi Rp22.500.<sup>8</sup> Mekanisme inilah yang sejalan dengan tujuan program, sehingga dapat dijadikan model bagi sekolah lain dalam menentukan kebijakan pemberian manfaat tambahan bagi siswa miskin, yang selanjutnya diharapkan dapat meningkatkan akses siswa miskin terhadap pendidikan bermutu.

Dari uraian di atas, terlihat adanya potensi BOS untuk meningkatkan akses pendidikan bagi siswa miskin atau bagi anak usia sekolah yang berasal dari rumah tangga miskin. Namun, dalam pelaksanaannya, hal tersebut masih belum dirumuskan secara tegas dalam tujuan program serta kurang ditekankan dalam kegiatan sosialisasi. Demikian pula halnya dengan pencegahan putus sekolah karena alasan ekonomi, yang sama sekali tidak dicantumkan dalam juklak program. Meskipun demikian, seiring dengan pelaksanaan program, tampaknya penyelenggara program telah mulai membenahi hal tersebut seperti terlihat dalam perumusan tujuan program dalam Juklak BOS 2006. Agar Program BOS betul-betul mampu meningkatkan akses masyarakat miskin terhadap pendidikan dasar, perumusan tujuan yang lebih jelas ini tentunya masih perlu didukung dengan kegiatan sosialisasi, pendampingan dan pengawasan bagi sekolah dan masyarakat, serta iklan-iklan layanan masyarakat. ■ **Widjajanti I. Suharyo & Wenefrida Widyanti**

<sup>8</sup> Sekolah yang dimaksud setingkat SMP, yang besar dana BOSnya adalah Rp27.500 per siswa per bulan. Setelah jatah masing-masing siswa dikurangi Rp5000 untuk subsidi siswa yang tidak mampu, iuran siswa lainnya dikurangi sisanya, sebesar Rp22.500.

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*on this when determining the concept and design of the program and up to its implementation.*

*In the first semester of the implementation of the program, the provision of additional benefits for poor students have not yet been emphasized. However, one sample school has already applied it. It was undertaken with a quite transparent and accountable mechanism for determining poor students. The determination was preceded by compiling employment data and/or the income of students’ parents as well as an evaluation by the homeroom teacher, followed by a visit to the homes of parents who were believed to be poor for verification by a small team that had been formed by the school. As a result, there were three types of treatment/benefits provided: fees for students who were classified as poor were discounted 100%, fees for students who were near poor were reduced by 50%, and fees for other students were reduced by Rp22,500.<sup>10</sup> This mechanism is consistent with the program objectives, so it can be adopted as a model by other schools in determining a policy on the provision of additional benefits for poor students, which is expected to be able to enhance the access of poor students to a quality education.*

*From the discussion above, it appears that BOS has the potential to enhance the access of poor students or poor school-age children to education. In its implementation, however, this is not yet explicitly formulated in the objectives of the program, nor is it emphasized in the socialization activities. This is also the case with the prevention of school dropouts due to economic reasons, which is not at all mentioned in the operational guidelines of the program. Nevertheless, together with the implementation of the program, it appears that the program managers have started to straighten out this issue as evident in the formulation of the program objectives in the operational guidelines for the 2006 BOS Program. In order for the BOS Program to really be able to enhance the poor’s access to basic education, the formulation of these clearer objectives needs to be supported by socialization activities, assistance and supervision to schools and the community, and community service announcements.*

■ **Widjajanti I. Suharyo & Wenefrida Widyanti**

<sup>10</sup> This school is at the junior high level, whose BOS funds are Rp27,500 per student per month. After the allocation of each student is deducted Rp5,000 for subsidizing students who are not well-off, the school deducted from other students’ school tuition the remaining Rp22,500.

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## DAMPAK PROGRAM BOS TERHADAP PENERIMAAN DAN PENGELUARAN SEKOLAH SERTA TINGKAT KEPUASAN PEMANGKU KEPENTINGAN\*

### THE IMPACT OF THE BOS PROGRAM ON SCHOOL REVENUE AND EXPENDITURE, AND STAKEHOLDERS' SATISFACTION\*



Dok. SMERU/SMERU Doc.

Untuk meneliti dampak Program BOS, Lembaga Penelitian SMERU mengumpulkan data kuantitatif mengenai beberapa indikator, termasuk penerimaan dan pengeluaran dana BOS di sekolah, dari kepala sekolah dan berbagai institusi pemerintah, baik di tingkat pusat, provinsi, maupun kabupaten/kota. Selain itu, peneliti SMERU melaksanakan 20 FGD (Kelompok Diskusi Terarah), yaitu dua FGD di masing-masing kabupaten dan kota sampel, satu FGD dengan kepala sekolah bersama komite sekolah, dan satu lagi dengan para pemangku kepentingan di tingkat kabupaten/kota. Secara umum, data kuantitatif yang disajikan dalam artikel ini menunjukkan bahwa BOS telah memperkuat kemampuan sekolah dalam memberikan materi pembelajaran dan kegiatan tambahan kepada siswa dalam rangka peningkatan kualitas pendidikan, yang pada akhirnya akan mendukung kebijakan nasional untuk melaksanakan wajib belajar pendidikan dasar sembilan tahun.

Di hampir semua sekolah sampel, dana BOS meningkatkan jumlah penerimaan dana sekolah. Bagi sekolah yang memiliki jumlah murid yang banyak, peningkatan jumlah penerimaan dana cukup signifikan. Di sekolah yang sebelumnya mengenakan iuran sekolah lebih rendah dari dana BOS, BOS meningkatkan penerimaan dana sekolah berkali-kali lipat. Sebagai contoh, di beberapa SD sampel yang sebelumnya mengenakan iuran sekolah antara Rp1.000-Rp5.000 per bulan, dengan dana BOS sebesar Rp19,583 per siswa/bulan, penerimaan sekolah meningkat kira-kira empat hingga 20 kali lipat.

\* Artikel ini ditulis berdasarkan kajian cepat SMERU terhadap Program BOS yang dilaksanakan pada Februari - Maret 2006. Lihat Suharyo et al (2006) 'Kajian Cepat terhadap PKPS-BBM Bidang Pendidikan Bantuan Operasional Sekolah (BOS) 2005.' Laporan Penelitian. Jakarta: Lembaga Penelitian SMERU.

To examine the impact of the BOS Program, The SMERU Research Institute collected quantitative data on several indicators, including school revenue and expenditure of BOS funds, provided by school principals and various government institutions at the central, provincial, and district levels. Additionally, SMERU researchers conducted a total of 20 Focus Group Discussions (FGDs), two in each of the sample districts and cities, one with school principals and school committees and another with stakeholders at the district (kabupaten)/city (kota) level. In general, the quantitative data presented in the following sections demonstrates that BOS has strengthened the capacity of schools to provide additional learning materials and activities for students to improve the quality of education and ultimately to advance the national policy goal of ensuring nine years of compulsory basic education.

In nearly all of the sample schools, the BOS funds led to an increase in school revenue. For schools with a large number of students, the extent of revenue increase was significant, and in schools that previously charged lower school tuition than the BOS, BOS funds increased school revenue many times over. For example, in several of the sample primary schools which previously charged student fees between Rp1000-Rp5000 per month, given the BOS funds are as high as Rp19,583 per student per month, school revenue increased by approximately four to twenty times.

\* This article is written based on SMERU's Rapid Appraisal of the BOS Program undertaken between February and March 2006. See Suharyo et al (2006) 'Kajian Cepat terhadap PKPS-BBM Bidang Pendidikan Bantuan Operasional Sekolah (BOS) 2005' [A Rapid Appraisal of PKPS-BBM Education Sector School Operational Assistance (BOS) Program 2005]. Research Report. Jakarta: The SMERU Research Institute.

Namun, tingkat perubahan penerimaan berbeda antarsekolah. Data yang dikumpulkan dari 32 sekolah sampel menunjukkan bahwa peningkatan penerimaan lebih dari 100% setelah menerima dana BOS terdapat di 41% sekolah, peningkatan 50-100% di 19% sekolah, peningkatan 10-40% di 31% sekolah, dan peningkatan kurang dari 5% di 7% sekolah. Sementara itu, di satu sekolah (di Cilegon) penerimaan turun 15%. Kasus yang dialami sekolah ini berbeda dari yang lainnya karena ada permintaan dari walikota untuk menghentikan pemungutan semua biaya dari orang tua murid setelah sekolah ini menerima dana BOS.

Angka agregat yang didasarkan pada perubahan penerimaan dana sekolah sebelum dan setelah menerima dana BOS dapat dilihat dalam matriks transisi yang disajikan pada Tabel 1. Peningkatan penerimaan sekolah dapat dilihat dengan cara, pertama, mengidentifikasi tingkat penerimaan sekolah sebelum BOS yang tertera pada kolom pertama, dan kedua, mengidentifikasi jumlah sekolah pada setiap kategori penerimaan setelah BOS pada kolom sebelah kanan boks yang berwarna abu-abu berbentuk diagonal. Sebagai contoh, lima sekolah dasar dengan penerimaan sekolah sebelum BOS sebesar “<10” (berarti kurang dari Rp10.000.000), penerimaannya meningkat menjadi antara “10.1-25” setelah menerima dana BOS. Satu sekolah dasar dalam kategori awal “<10”, dana BOSnya tetap, artinya sekolah tersebut tidak bergeser ke kategori penerimaan yang baru.

Dapat dilihat dari tabel perubahan penerimaan dana ini bahwa sekolah dasar (SD/MI) mengalami peningkatan penerimaan yang lebih tinggi daripada SMP/MTs. Kira-kira 90% sekolah dasar (18 SD/MI) mengalami peningkatan penerimaan dibandingkan dengan hanya sekitar 67% (delapan SMP/MTs) yang mengalami peningkatan. Pada umumnya, rata-rata penerimaan SD/MI meningkat dua tingkat lebih tinggi dari SMP/MTs. Sekolah-sekolah yang mengalami peningkatan penerimaan yang terbesar umumnya merupakan sekolah swasta yang mempunyai banyak siswa dari keluarga miskin, atau sekolah negeri, terutama sekolah dasar di perdesaan, yang biasanya hanya mengenakan iuran sekolah/SPP kecil sekali. Di samping itu, sekolah-sekolah ini menerima dana operasional yang sangat minim dari pemerintah daerah.

Pemerintah daerah memberi respon yang berbeda terhadap Program BOS. Dari 10 kabupaten/kota sampel, delapan kabupaten/kota mempertahankan alokasi anggaran bagi sektor pendidikan. Bahkan dua kabupaten dari delapan kabupaten sampel meningkatkan alokasi mereka untuk mendukung Program BOS dengan memberikan dana tambahan atau mengembangkan kegiatan pendukung seperti Manajemen Berbasis Sekolah (MBS). Di Pasuruan, misalnya, pemerintah kota memberikan dana untuk mendukung Program BOS dengan Rp10.000 per siswa/bulan pada tingkat sekolah dasar dan Rp20.000 per siswa/bulan pada tingkat sekolah menengah-pertama, dan dana ini dapat digunakan untuk jenis pengeluaran yang tidak termasuk dalam penggunaan dana BOS.

*The change in revenue, however, varied between schools. Data collected from 32 sample schools indicates that revenue in 41% of schools increased by more than 100% after BOS, in 19% of schools increased between 50-100%, in 31% of schools increased between 10-40%, and in 7% of schools increased less than 5%, while in only one school (in Cilegon) revenue fell by 15%. This anomalous case in Cilegon resulted from a demand by the city mayor for schools to cease collecting any fees from students' parents after the school received the BOS funds.*

*Aggregate figures based on the change in school revenue before and after receiving BOS funds can be seen in the transition matrix provided in Table 1. The increase in school revenue can be seen by first identifying the schools' initial level of revenue located in the first column and then identifying the number of schools in each revenue category after BOS in the next columns. For example, five primary schools with pre-BOS revenue “<10” (i.e. less than Rp10 million) increased their revenue to between “10.1-25” after receiving BOS funds. One primary school was in the initial revenue category of “<10”, its BOS funds were revenue-neutral in that they did not move to a new revenue category.*

*This revenue transition table indicates that primary schools (SD/MI) experienced a greater increase in their revenue than junior high schools (SMP/MTs). Approximately 90% of primary schools (18 SD/MI) experienced an increase compared with only roughly 67% of junior high schools (eight SMP/MTs). On average, primary schools generally jumped revenue categories two levels higher than junior secondary schools. The schools that experienced the largest revenue increases tended to be either private schools which have many students from poor families, or public schools, especially primary schools in rural areas, which usually collect only very small tuition fees. In addition, they receive an extremely low amount of operational funding from the local government.*

*The regional governments responded differently to the BOS Program. Out of ten sample districts/cities, eight districts/cities maintained the existing budget allocations for the education sector. In fact, two districts among these eight even increased their allocations to support the BOS Program by providing complementary funding or developing supporting activities such as School-Based Management (Managemen Berbasis Sekolah, MBS). In Pasuruan, for example, the city government provided funds to complement BOS with Rp10,000 per student per month at the primary level and Rp20,000 per student per month at the junior secondary level, and these funds could be used to cover expenditure items not covered by BOS.*



Program BOS memiliki potensi untuk meningkatkan akses masyarakat miskin terhadap pendidikan.

*The BOS Program has the potential to increase the poor community's access to education.*



Tabel 1. Penerimaan Dana Sekolah Sebelum dan Sesudah BOS/ Table 1. School Revenue Before and After BOS

Penerimaan Dana Sekolah (Juta Rupiah)/School Revenue (Million Rupiah)		Setelah Menerima BOS/After Receiving BOS							
		<10	10.1-25	25.1-50	50.1-100	100.1-200	200.1-500	500.1-1000	Total
Sebelum Menerima BOS/Before Receiving BOS	<b>SD/MI/Primary Schools</b>								
	< 10	1	5	2	1	0	0	0	9
	10.1-25	0	1	3	1	0	0	0	5
	50.1-100	0	0	0	1	0	0	0	1
	100.1-200	0	0	0	0	1	1	0	2
	200.1-500	0	0	0	0	0	2	0	2
	500.1-1000	0	0	0	0	0	0	1	1
	Subtotal	1	6	5	3	1	3	1	20
	<b>SMP/MTs/Junior High Schools</b>								
	< 10	1	0	0	0	0	0	0	1
	25.1-50	0	2	1	1	0	0	0	4
	50.1-100	0	0	1	2	1	0	0	4
	200.1-500	0	0	0	0	1	0	0	1
	500.1-1000	0	0	0	0	0	1	0	1
	> 1000	0	0	0	0	0	0	1	1
Subtotal	1	2	2	3	2	1	1	12	
<b>TOTAL</b>	<b>2</b>	<b>8</b>	<b>7</b>	<b>6</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>32</b>	

Catatan/Note: Dari 43 sekolah sampel penerima BOS hanya 32 sekolah yang memberi informasi yang memadai mengenai penerimaan sekolah sebelum dan sesudah adanya BOS. Setiap kolom menunjukkan jumlah sekolah./Out of the 43 BOS recipient schools in the study sample, only 32 schools gave sufficient information regarding their school revenue before and after the receipt of BOS funds. Each cell shows the number of schools.

Dalam banyak hal, Program BOS mengurangi keterbatasan anggaran sekolah, dan dengan demikian meningkatkan kapasitas sekolah untuk memenuhi biaya operasionalnya. Oleh karena itu, beberapa komponen biaya yang tadinya dibebankan kepada orang tua melalui iuran sekolah/SPP, kini tidak lagi menjadi beban orang tua. Pengurangan biaya pendidikan ini mencakup pengurangan atau penghapusan iuran sekolah/SPP, bahkan di beberapa sekolah mencakup pemberian beberapa buku wajib dan tambahan di sekolah sehingga tidak ada keharusan untuk membeli buku lagi. Walaupun dana BOS dapat digunakan untuk 11 jenis pengeluaran,<sup>1</sup> beberapa kepala sekolah mengeluh bahwa peraturan tersebut terlalu kaku.

Berdasarkan laporan keuangan sekolah tahap pertama Program BOS, Tabel 2 menampilkan jumlah sekolah di masing-masing provinsi berdasarkan lima jenis pengeluaran/penggunaan terbesar dana BOS. Penggunaan utama dana BOS adalah untuk honor guru, kegiatan belajar-mengajar, ATK, dan buku penunjang tambahan. Pada 83% sekolah sampel penerima BOS, pengeluaran untuk honor guru termasuk dalam lima pengeluaran terbesar yang menggunakan dana BOS. Pada 70% sekolah sampel, pengeluaran untuk kegiatan belajar-mengajar, seperti biaya ujian semester, pengembangan ketrampilan, kegiatan murid, dana seminar/kursus, juga termasuk dalam lima pengeluaran terbesar. Hal ini membuktikan bahwa sekolah menggunakan

*In many regards, the BOS Program reduced school budget constraints and hence improved the capacity of schools to fully meet their operational costs. Subsequently, several components of the costs usually met by student tuition/fees no longer burdened students' families. This reduction in the costs of education included a reduction or cessation of tuition, and in some schools the provision of several core and supplementary textbooks in schools that alleviated the obligation to buy books. Although BOS funds could be spent on eleven expenditure categories,<sup>1</sup> several school principals complained that the expenditure regulations were too rigid.*

*Based on the schools' financial accounting report for the first tranche of the BOS Program, Table 2 shows the number of schools in each province that used BOS funds for each type of expenditure based on the five largest expenditure categories from each sample school. The primary expenditures of BOS funds included teacher honorariums, teaching and learning activities, stationery, and supplementary textbooks. In 83% of sample BOS recipient schools, expenditure on teacher honorariums was among the five largest expenditures using BOS funds. In 70% of the sample schools, expenditure on teaching and learning activities, such as semester test fees, skills development, student activities, and seminars/ refresher courses, was among the five largest expenditures as well. This evidence on expenditure clearly suggests that the schools primarily*

<sup>1</sup> Lihat Boks 2 pada rubrik "Fokus Kajian" dalam edisi ini.

<sup>1</sup> See Box 2 in the "Focus On" section of this edition.

dana BOS sebagian besar untuk memperbaiki kualitas mengajar dengan meningkatkan insentif guru melalui tambahan honor dan materi pengajaran yang lebih baik, serta dengan pengadaan alat-alat baru, materi, dan kegiatan pembelajaran untuk siswa.

Karena Program BOS memberi kewenangan lebih besar kepada sekolah dalam menentukan pengeluaran uang sehingga memungkinkan mereka memperluas sumber daya sekolah dan meningkatkan kondisi belajar, maka kepala sekolah pada umumnya memiliki penilaian yang positif namun tetap kritis terhadap berbagai aspek implementasi program. Seperti disebutkan di atas, SMERU melaksanakan beberapa FGD dengan kepala sekolah dan ketua komite sekolah di setiap kabupaten/kota sampel. Dalam memberikan penilaian mengenai tingkat kepuasan mereka, para peserta FGD memberi skor antara 0 (sangat tidak puas) dan 10 (sangat puas) untuk ketujuh tahap implementasi program yang tercatat pada sebelah kiri (sumbu y) grafik.

Skor rata-rata semua FGD (N=20), baik untuk kepala sekolah /ketua komite sekolah maupun para pemangku kepentingan, berkisar antara 5,4 untuk sosialisasi hingga 6,6 untuk penggunaan dana.<sup>2</sup> Grafik pada Gambar 1 menunjukkan tingkat variasi yang tinggi pada hasil pemeringkatan daerah-daerah sampel untuk ketujuh tahap sebagaimana dapat dilihat dari panjangnya garis horizontal setiap program pada sumbu y. Para peserta FGD dari unsur sekolah tampaknya cenderung memberikan skor lebih tinggi daripada peserta

utilized BOS to improve the quality of instruction by enhancing teacher incentives through increased honorariums and better instructional materials and by funding new learning supplies, materials, and activities for students.

Because the BOS Program granted schools greater discretionary spending power, enabling them to expand school resources and to improve the learning environment, school principals generally provided a positive yet still productively critical assessment of various aspects of program implementation. As noted above, SMERU conducted several FGDs with school principals and heads of school committee in each of the sample districts/cities. In ranking their level of satisfaction, participants provided a score between 0 (extremely unsatisfied) and 10 (extremely satisfied) for each of the seven phases of implementation listed on the left hand side (y-axis) of the graph.

Average scores from all the FGDs (N=20), among both school principals/heads of school committee and institutional stakeholders, ranged from 5.4 for socialization to 6.6 for utilization of funds.<sup>2</sup> The graphs in Figure 1 show the high degree of variation in rankings between sample areas for each of the seven stages as observed in the length of the horizontal bar for each program stage on the y-axis. Participants in school FGDs, however, tended to provide higher scores than participants in institutional FGDs. That the majority of schools were more satisfied with the program than institutional stakeholders is perhaps unsurprising given

**Tabel 2. Frekuensi Penggunaan Dana BOS oleh 40 Sekolah Berdasarkan Lima Jenis Pengeluaran Terbesar/  
Table 2. Frequency of BOS Funds Expenditure by 40 Schools, Based on the Top Five Expenditure Types**

Jenis Penggunaan/ Type of Expenditure	Banten	Jawa Timur/ East Java	Sumatera Utara/North Sumatra	Sulawesi Utara/North Sulawesi	NTB/West Nusa Tenggara	Total	
	(N=8)	(N=7)	(N=9)	(N=8)	(N=8)	(N=40)	%
Honor guru/Teacher honorarium	7	7	8	3	8	33	82,5
KBM/Teaching & learning activities	6	6	6	6	4	28	70,0
ATK/Stationery	6	3	7	7	6	28	70,0
Buku/Books	3	1	9	6	5	24	60,0
Rehab bangunan/Building rehabilitation	3	5	4	5	3	19	47,5
Kegiatan Ekstrakurikuler/Extracurricular activities	4	4	4	2	1	14	35,0
Belanja barang/Procurement of other school materials	1	5	0	4	1	11	27,5
Air, listrik, telepon/Water, electricity, telephone	2	2	1	1	2	8	20,0
Peningkatan mutu guru/Improving the quality of teachers	0	3	3	1	0	7	17,5
Perjalanan dinas, biaya rapat/Official trips, meeting costs	2	1	1	1	1	6	15,0
Siswa miskin/Poor students	1	0	1	1	1	4	10,0
Komputer/Computers	2	0	0	0	1	3	7,5
Lain-lain/Others	1	0	1	3	4	9	22,5

Sumber/Source: Laporan pertanggungjawaban dana BOS 40 sekolah sampel (diolah)/BOS funds accounting report for 40 sample schools.

Catatan/Note: Tabel ini menampilkan frekuensi pengeluaran berbagai keperluan menggunakan dana BOS berdasarkan lima pengeluaran terbesar oleh setiap sekolah per provinsi sampel./This table shows the frequency of expenditure on various items using BOS funds based on the top five expenditures by each school, broken down by sample province.

<sup>2</sup> Rata-rata keseluruhan FGD dihitung berdasarkan rata-rata sederhana dari penjumlahan total partisipasi individu, sementara rata-rata yang lain didapatkan dari kesepakatan dalam diskusi dengan peserta FGD setelah mereka melihat penyebaran skor setiap peserta.

<sup>2</sup> The overall average from the FGDs was calculated based on the algebraic mean from summing total individual participant, while other averages were conducted through discussion agreement between FGD participants after they viewed the score distribution from each participant.

dalam FGD lembaga. Bahwa mayoritas sekolah lebih puas dengan Program BOS dibandingkan para pemangku kepentingan sebenarnya tidak mengherankan karena sekolah merupakan penerima program, sementara pemangku kepentingan yang bertanggung jawab atas perencanaan dan pelaksanaan program tentunya memikul beban administratif pelaksanaan program, di samping penanganan pengaduan.

Ketika membandingkan antara hasil FGD di kabupaten dan FGD di kota, dalam grafik tampak jelas bahwa pada umumnya peserta FGD di kabupaten lebih puas dengan pelaksanaan program dibandingkan peserta FGD di kota, khususnya mengenai penyaluran dan penggunaan dana BOS. Hasil ini mungkin berbeda dengan anggapan umum yang biasanya mengasumsikan bahwa lebih mudah melaksanakan program dan pelayanan sosial berskala luas seperti BOS di daerah perkotaan karena jarak antara agen pelaksana dengan penerima, dalam hal ini sekolah, lebih dekat. Satu penjelasan yang mungkin disimpulkan dari temuan lapangan ini adalah bahwa tidak seperti di kota, di kabupaten, Unit Pelaksana Teknis Dinas di tingkat kecamatan memberi dukungan bagi kegiatan sosialisasi, pelaporan, dan urusan kelembagaan. Selain itu, sekolah di kabupaten cenderung mengenakan iuran sekolah/SPP yang lebih rendah daripada sekolah di kota dan oleh karena itu, dampak keseluruhan dana BOS terhadap penerimaan sekolah lebih terlihat dan signifikan di kabupaten.

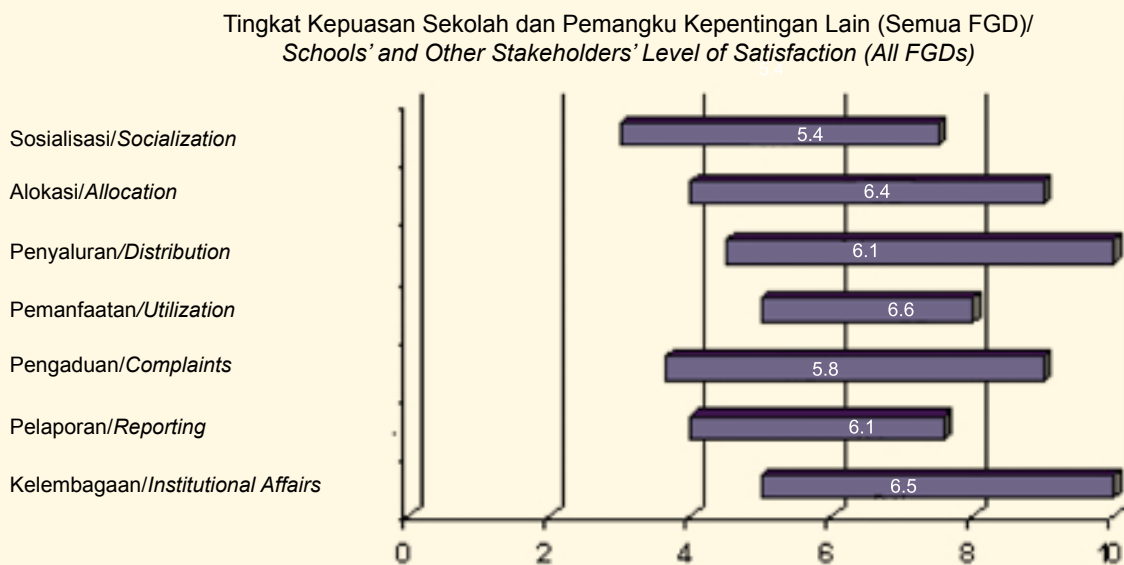
Peserta FGD kebanyakan menilai sosialisasi sebagai tahap pelaksanaan yang paling tidak memuaskan. Penilaian tersebut mungkin akibat dari adanya anggapan bahwa sosialisasi amat penting bagi keberhasilan dan efisiensi pelaksanaan tahap-tahap program selanjutnya, namun pelaksanaannya terkendala oleh minimnya waktu dan sumber daya untuk sosialisasi Program BOS. Temuan lapangan menunjukkan lemahnya mekanisme komunikasi dari tingkat pusat ke provinsi, dari provinsi ke kabupaten/kota, dan dari kabupaten/kota ke sekolah penerima program. Di samping sosialisasi, peserta FGD, khususnya di kabupaten, juga menilai penanganan pengaduan dan penyelesaian masalah kurang memuaskan, sementara peserta FGD di kota sering

*that schools were the ultimate beneficiaries while the stakeholders responsible for program planning and execution naturally carried much of the administrative burdens of implementation and complaints handling.*

*When comparing between FGDs in districts and those in cities, the graph in Figure 1 clearly shows that, in general, FGD participants in districts were more satisfied with program implementation than FGD participants in cities were, particularly with the distribution and utilization of the BOS funds. This result may seem counterintuitive as it is often assumed that it is easier to implement wide-scale social programs and services such as BOS in urban areas with closer proximity between the implementing agencies and the recipients, in this case schools. One possible explanation drawn from findings in the field suggests that unlike in the cities, in the districts the Technical Implementation Unit (Unit Pelaksana Teknis Dinas) at the subdistrict (kecamatan) level supported socialization activities, reporting, and institutional affairs. Furthermore, schools in districts tended to collect smaller student tuition and fees than schools in cities did, and hence the overall impact of BOS funds on school revenue was relatively stronger and significant in districts.*

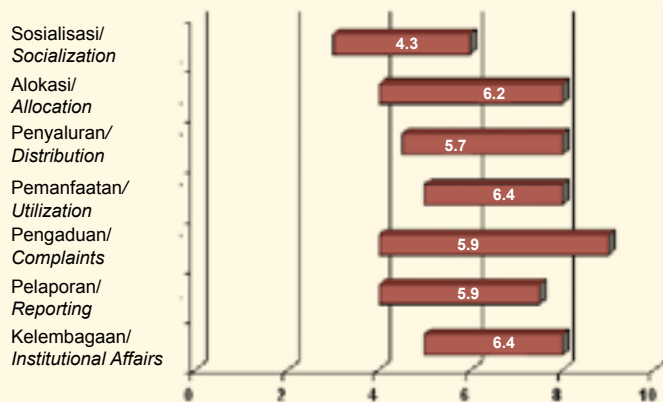
*FGD participants mostly ranked socialization as the least satisfactory stage of implementation, perhaps due to the feeling that given its vital importance to the success and efficiency of subsequent phases, not enough time or resources were devoted to the socialization of the BOS Program. Evidence from the field suggested weaknesses in the communication mechanism from the central to the provincial level, from the provincial to the district/city level, and from the districts/cities to the program recipients (schools). Besides socialization, FGD participants, particularly in the districts, also ranked complaints handling and problem resolution as less satisfactory, while FGD participants in the cities complained frequently about the funds distribution. In particular, FGD participants in schools complained that funds arrived late, being distributed several months after the beginning of the academic year.*

Gambar 1. Kisaran dan Rata-rata Tingkat Kepuasan terhadap Pelaksanaan Program BOS/  
Figure 1. Range and Average Level of Satisfaction with the Implementation of the BOS Program

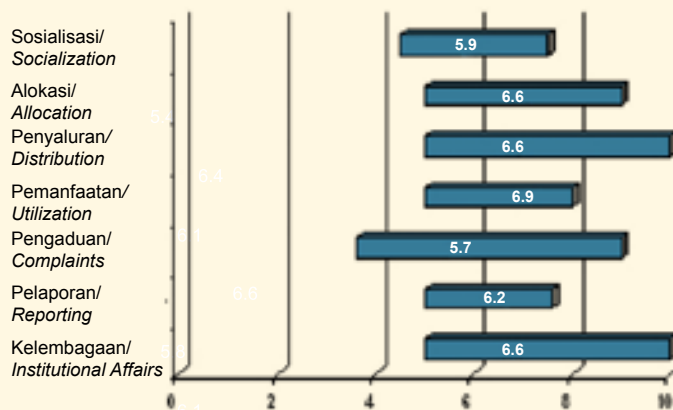




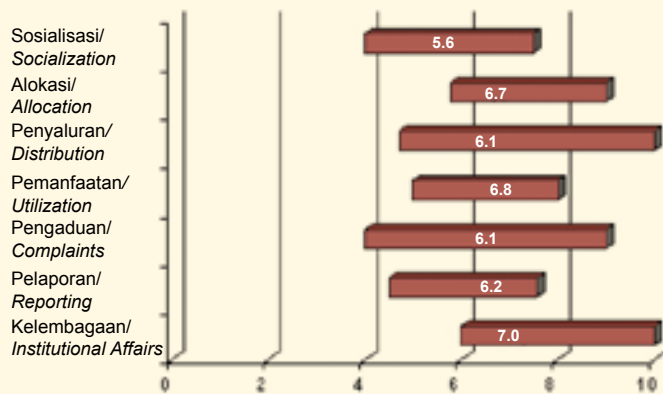
Tingkat Kepuasan Sekolah dan Pemangku Kepentingan, Kota/  
Stakeholders' & Schools' Level of Satisfaction, City



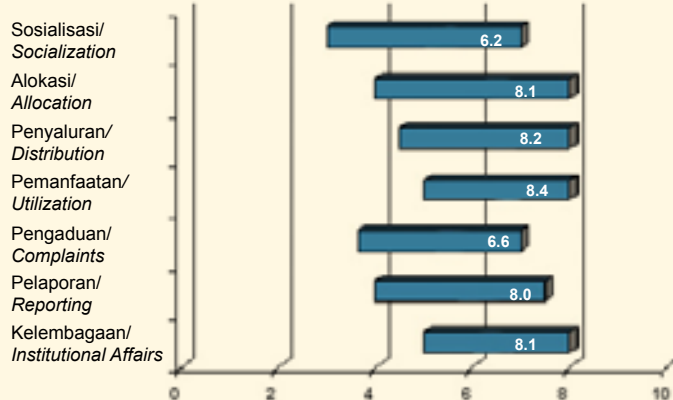
Tingkat Kepuasan Sekolah dan Pemangku Kepentingan Lain, Kabupaten/  
Schools' & Other Stakeholders' Level of Satisfaction, District



Tingkat Kepuasan Sekolah, Kabupaten dan Kota/  
Schools' Level of Satisfaction, District & City



Tingkat Kepuasan Pemangku Kepentingan Lain, Kabupaten dan Kota/  
Other Stakeholders' Level of Satisfaction, District & City



mengeluh mengenai mekanisme penyaluran dana. Khususnya, peserta FGD di sekolah mengeluh bahwa penerimaan dana terlambat karena didistribusikan beberapa bulan setelah tahun ajaran baru dimulai.

Sebagaimana digambarkan dalam tabel, grafik, dan diskusi di atas, Program BOS secara umum memberikan hasil yang positif bagi sekolah karena memberikan pengelola sekolah, guru, dan murid kesempatan untuk melaksanakan pembelajaran secara lebih baik dan mengurangi beban finansial proses pendidikan. Program BOS meningkatkan penerimaan sekolah, meningkatkan kualitas lingkungan belajar-mengajar, dan secara potensial meningkatkan akses masyarakat terhadap pendidikan. Dengan dana BOS, sekolah dapat meningkatkan materi dan infrastruktur pendidikan, meningkatkan penerimaan guru, dan menambah materi pembelajaran dan kegiatan ekstrakurikuler. Meskipun menuai manfaat tersebut, masih ada beberapa kelemahan Program BOS. Seperti terlihat pada hasil FGD, kepala sekolah dan pemangku kepentingan lain sependapat bahwa sosialisasi adalah tahap terlemah dari program ini. Akhirnya, diharapkan bahwa studi ini dapat mendukung upaya Pemerintah Indonesia dalam memperbaiki Program BOS.

■ Sami Bazzi, Wenefrida Widyanti & Bambang Soelaksono

As illustrated by the tables, graphs, and discussions above, the BOS Program generally yielded positive results for schools, providing school administrators, teachers, and students with better learning opportunities and less of a financial burden on the educational process. The BOS Program increased school revenue, improving the learning and teaching environment and potentially raising the level of community access to education. With BOS funds, schools were able to improve educational materials and infrastructure, to raise teachers' income, and to expand supplementary learning materials and extracurricular activities. Despite these overall benefits of the BOS Program, there were several weaknesses, and as the FGD results indicate, school principals and other institutional stakeholders alike viewed socialization as the weakest phase of the program. In the final analysis, it is hoped that the findings from this study will support the Government of Indonesia's efforts to improve the BOS Program.

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# PERAN KOMITE SEKOLAH DALAM PELAKSANAAN BOS: SEBUAH CATATAN KRITIS

## THE ROLE OF SCHOOL COMMITTEES IN THE MANAGEMENT OF BOS: A CRITICAL NOTE



Dok. SMERU/SMERU Doc.

### Kedudukan dan Peran Komite Sekolah

Komite sekolah merupakan mitra sekolah yang berkedudukan dan berperan sebagai pemberi pertimbangan, pendukung, pengawas, dan mediator penyelenggaraan pendidikan di sekolah, sebagaimana diatur dalam UU No 20 tahun 2003 tentang Sistem Pendidikan Nasional dan Kepmendiknas Nomor 044/U/202 tentang Dewan Pendidikan dan Komite Sekolah. Komite sekolah terdiri dari unsur-unsur masyarakat, seperti dewan guru, tokoh masyarakat, dan orang tua/wali murid, dan pembentukannya harus dilakukan secara terbuka dan diketahui oleh masyarakat luas. Mantan Dirjen Pendidikan Dasar dan Menengah, Indra Djati Sidi, menegaskan bahwa komite sekolah merupakan forum pengambilan keputusan bersama antara sekolah dan masyarakat dalam perencanaan, implementasi, pemantauan, dan evaluasi program kerja yang dilakukan oleh sekolah (Depdiknas, 2004:3).

Belajar dari pengalaman sebelumnya, pengelolaan dana *block grant* ke sekolah yang melibatkan komite sekolah cenderung lebih berhasil dibandingkan pengelolaan yang melibatkan kontraktor. Sama seperti program *block grant* lainnya, pengelolaan Program BOS yang bertujuan untuk membebaskan biaya pendidikan bagi siswa tidak mampu dan meringankan bagi siswa yang lain, seharusnya juga tidak menafikan peran komite sekolah.

Meski tidak diuraikan secara rinci, keterlibatan komite sekolah telah diatur dalam Petunjuk Pelaksanaan (Juklak) BOS 2005

### The Position and Role of School Committees

*The school committee is a partner of the school. It holds the position and plays the role as advisor, supporter, supervisor, and mediator in the management of education in schools, in the manner stipulated in Law No. 20 of 2003 on the National Education System and the Decree of the Minister for National Education No. 044/U/202 on Education Councils and School Committees. School committees are made up of community elements such as teachers' councils, community figures, and parents/guardians of students and its formation has to be undertaken openly and be known to the public. Former Director General of Primary and Secondary Education, Indra Djati Sidi, asserts that school committees are a joint decision making forum between schools and the community in the planning, implementation, monitoring, and evaluation of the schools' work programs (Depdiknas, 2004:3).*

*Learning from the previous experience, the management of block grant funds to schools that involved school committees tends to be more successful than the management that involves contractors. As with other block grant programs, the management of the BOS Program that aims to exempt poor students from education costs, and to reduce the costs for other students, should also recognize the role of the school committee.*

*Although not discussed in detail, the involvement of the school committee has been regulated in the operating manual for BOS 2005 when referring to the participation of the school committee in several*

melalui peran serta komite sekolah dalam beberapa tahapan teknis program seperti: keputusan sebagai penerima BOS, pengambilan, dan perencanaan penggunaan dana BOS. Peran komite dalam pengelolaan dana BOS bersifat strategis karena merupakan ajang penerapan prinsip akuntabilitas, transparansi, dan partisipatoris yang menjadi tuntutan setiap program publik. Namun demikian, optimalisasi peran komite juga amat ditentukan oleh efektivitas dan mutu sosialisasi program. Dalam kajian cepat PKPS-BBM Bidang Pendidikan BOS 2005 (Suharyo et al 2006), SMERU mengidentifikasi beberapa catatan kritis tentang keterlibatan komite sekolah dalam tahapan-tahapan teknis di atas serta proses sosialisasi Program BOS kepada komite sekolah yang dinilai turut memengaruhi kinerja komite sekolah dalam pengelolaan BOS.

### **Keputusan sebagai Penerima BOS**

Keputusan sekolah untuk menerima atau menolak BOS umumnya ditentukan secara sepihak oleh sekolah tanpa melalui musyawarah dengan komite sekolah. Orang tua siswa dan komite sekolah baru mengetahui hal ini setelah diberikan sosialisasi oleh pihak sekolah mengenai status sekolah sebagai penerima BOS atau tidak. Akan tetapi, di Kota Pasuruan, selain kepala sekolah, komite sekolah memiliki peranan penting dalam menentukan apakah sekolah akan menerima atau menolak BOS. Pengambilan keputusan ini dilakukan secara musyawarah dan melibatkan komite sekolah, kepala sekolah, dan guru. Bahkan di salah satu sekolah sampel, pengambilan keputusan ini juga mengikutsertakan pejabat desa, yaitu lurah setempat, untuk meminta pertimbangan dalam pengambilan keputusan sekolah. Keterlibatan komite sekolah dalam pengambilan keputusan di Kota Pasuruan dimungkinkan karena peran serta dinas pendidikan yang turut mengundang komite sekolah dalam acara sosialisasi di tingkat kabupaten dan sebagian besar komite sekolah menghadiri acara sosialisasi ini.

### **Pengambilan dan Penggunaan Dana**

Menurut Juklak BOS 2005 penggunaan dana BOS harus didasarkan atas Rencana Anggaran Pendapatan dan Belanja Sekolah (RAPBS) yang menjadi kesepakatan dan keputusan bersama antara kepala sekolah/dewan guru dan komite sekolah. Selain itu, pengambilan dana juga harus diketahui oleh komite sekolah. Dalam pelaksanaannya, umumnya sekolah tidak mengikutsertakan komite sekolah dalam proses perumusan RAPBS. Komite sekolah diminta untuk menandatangani RAPBS yang telah disusun kepala sekolah, namun komite sekolah tidak mengetahui mengenai pengambilan dana dan penggunaan dana yang sebenarnya. Dari 43 sekolah sampel di 10 kabupaten/kota sampel penelitian SMERU, hanya ada satu sekolah di Kota Pematang Siantar yang komite sekolahnya ikut serta dalam pengambilan dana. Hal ini terjadi karena sekolah tersebut menggunakan rekening lama untuk Program Pendidikan Dasar yang ditandatangani oleh kepala sekolah dan bendahara komite sekolah. Umumnya rekening sekolah untuk BOS hanya ditandatangani oleh kepala sekolah dan bendahara BOS.

*technical phases of the program, such as: the decision on receiving BOS, withdrawal of the BOS funds, and planning the use of BOS funds. The role of the committee in the management of BOS funds is strategic because it provides a place for the application of the principle of accountability, transparency, and participation that is required in a program undertaken for public interest. Nevertheless, the optimization of the role of the committee is also very much determined by the effectiveness and quality of the socialization of the program. In the rapid appraisal of the PKPS-BBM<sup>1</sup> Education Sector BOS Program 2005 (Suharyo et al 2006), SMERU identified several critical notes on the involvement of school committees in the above mentioned technical phases as well as the socialization process of the BOS Program to school committees that was assessed as influencing the performance of school committees in the management of BOS.*

### **The Decision as a BOS Recipient**

*The decision of the school to accept or reject BOS was, in general, determined unilaterally by the school without consulting the school committee. The students' parents and school committee became aware of it after being informed by the school of the school's status as a recipient or not. In Kota Pasuruan, however, apart from the principal, the school committee had an important role in determining whether the school would accept or reject BOS. This decision making was conducted consultatively and involved the school committee, principal, and teachers. In fact, in one of the sample schools, this decision was made with the involvement of a village official, the local village leader, whose opinions were sought in the making of the school's decision. The involvement of the school committee in decision making in Kota Pasuruan was possible because of the involvement of the education office that invited school committees to a socialization session of the BOS program at the kabupaten level and most school committees attended it.*

### **The Withdrawal and Use of Funds**

*According to the Operational Manual for BOS 2005, the use of BOS funds had to be in accordance with the school's budget (Rencana Anggaran Pendapatan dan Belanja Sekolah: RAPBS) that was prepared based on an agreement and joint decision between the principal/teachers' council and school committee. In addition, the school committee had to be informed about the withdrawal of the funds. In its implementation, schools, in general, did not involve the school committee in the formulation process of the RAPBS. The school committee was asked to sign the RAPBS that had already been prepared by the school principal. However, the school committee did not know of the withdrawal and the actual use of the funds. Of the 43 sample schools in 10 sample kabupaten/kota of SMERU's research, only one school in Kota Pematang Siantar involved its school committee in the withdrawal of the funds. This happened because this school used an old account for the Basic Education Program that was signed by the principal and the school committee treasurer. In general, the school account used for BOS funds needs only to be signed by the principal and BOS treasurer.*

<sup>1</sup> PKPS BBM: Program Kompensasi Pengurangan Subsidi BBM (Fuel Subsidy Reduction Compensation Program).



Untuk laporan penggunaan dana, komite sekolah yang seharusnya menjadi mitra sekolah umumnya tidak dilibatkan oleh sekolah. Bahkan beberapa di antaranya tidak mengetahui bahwa terdapat laporan BOS di tingkat sekolah. Padahal sudah seharusnya komite sekolah dilibatkan karena tugas komite sekolah adalah untuk menjalankan fungsi kontrol dan akuntabilitas publik terhadap sekolah.

### Jalan Keluar dan Harapan ke Depan

Lemahnya peran serta komite sekolah dalam pelaksanaan BOS mengakibatkan kurangnya partisipasi dan pengawasan masyarakat dalam pelaksanaan program tersebut. Hal ini ditengarai sebagai akibat dari minimnya upaya sosialisasi program, baik secara formal maupun informal, oleh instansi terkait dan pihak sekolah kepada komite sekolah.

Dari 10 kabupaten/kota sampel, hanya Kota Mataram, Pasuruan, dan Manado yang mengikutsertakan komite sekolahnya dalam sosialisasi di tingkat kabupaten/kota. Hal ini mungkin disebabkan adanya anggapan bahwa sosialisasi kepada komite sekolah adalah tanggung jawab sekolah meskipun hal tersebut tidak ditekankan dalam juklak.

Kebanyakan komite sekolah mendapat sosialisasi program dari sekolah pada saat rapat orang tua. Namun, beberapa sekolah memberikan sosialisasi secara khusus untuk komite sekolah. Di sekolah seperti ini, komite sekolah sudah diberitahu tentang keberadaan BOS dan arah penggunaannya sebelum diadakan rapat orang tua. Bahkan terdapat komite sekolah yang diminta mempelajari juklak program supaya dapat mendampingi kepala sekolah untuk memberi penjelasan pada saat rapat orang tua siswa. Pada kasus lainnya, cukup banyak komite sekolah yang sama sekali tidak mengetahui mengenai Program BOS. Hal ini disebabkan oleh dua hal, yakni: kesibukan sebagian besar anggota komite sekolah dan keengganan kepala sekolah untuk melibatkan komite sekolahnya secara aktif.

Tidak dilibatkannya komite sekolah sejak awal mengakibatkan peran serta komite sekolah dalam pelaksanaan BOS tidak maksimal. Minimnya peran serta komite sekolah dalam pengelolaan Program BOS menimbulkan anggapan umum bahwa komite sekolah cenderung bertindak sebagai “tukang stempel” bagi kepentingan sekolah. Karena itu, diharapkan strategi penguatan dan pemberdayaan peran komite sekolah dalam pengelolaan BOS menjadi syarat penting. Strategi ini dapat tertuang melalui upaya penegasan peran dan fungsi komite dalam juklak secara eksplisit dan upaya sosialisasi peran komite yang lebih intensif, formal, dan terarah.

■ **Meuthia Rosfadhila & Justin Sodo**

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*In reporting the use of funds, the school committee, which is supposed to be a partner of the school, was generally not involved. Moreover, several school committees did not know that there was a BOS report at the school level. The school committee should be involved in reporting because the task of the school committee is to ensure public control and accountability in schools.*

### Solutions and Hopes for the Future

*The lack of the school committee's involvement in the management of BOS resulted in a lack of community supervision of and participation in the implementation of this program. This is due to the minimal effort taken, formally or informally, by relevant institutions and school officials to socialize the program to school committees.*

*Of the 10 sample kabupaten/kota, only Kota Mataram, Pasuruan, and Manado involved their school committees in the socialization at the kabupaten/kota level. This is perhaps because socialization for school committees was considered to be the responsibility of schools although this issue was not emphasized in the operational guidelines.*

*Most school committees took part in socialization sessions at school during parents' meetings. Several schools, however, held special socialization sessions for the school committee. In schools like this, the school committee had already been told of the existence of the BOS Program and the direction for its use before the parents' meeting was held. In fact, there were school committees that were asked to study the operational guidelines for the program so they could accompany the principal when explaining the program in the parents' meeting. In other cases, quite a lot of school committees had absolutely no knowledge of the BOS Program. This was due to two factors: most members of school committees were too busy and the reluctance of the principal to actively involve the school committee.*

*The lack of involvement of the school committee early on caused the school committee's weak participation in the implementation of BOS. The minimal role of the school committee in the management of the BOS Program gave rise to a public perception that the school committee tended to act as a “rubber stamp” for school interests. Therefore, it is hoped that the strategy for strengthening and empowering the role of the school committee in the management of the BOS Program becomes an important feature of the program. This strategy can be set out through the explicit statement of the role and function of the committee in the operational guidelines and an effort to socialize the role of the committee more intensively, formally, and in a more guided way.*

■ **Meuthia Rosfadhila & Justin Sodo**

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# MENYOAL SISTEM JOINT-MANAGEMENT DALAM PROGRAM BOS

## QUESTIONING THE JOINT-MANAGEMENT SYSTEM IN THE BOS PROGRAM



Dok. SMERU/SMERU Doc.

Pendekatan *joint-management* (pengelolaan bersama) merupakan jalan keluar atas dualisme pengelolaan pendidikan, yakni yang dilaksanakan oleh Departemen Pendidikan Nasional (Depdiknas) untuk SD dan SMP, dan oleh Departemen Agama (Depag) untuk MI dan MTs. Pengelolaan pendidikan dasar di lingkungan Depdiknas sudah didesentralisasikan, sedangkan pengelolaan pendidikan dasar di lingkungan Depag masih menjadi kewenangan pusat. Melalui pendekatan *joint-management* ini, diharapkan kerja sama dan sinergi peran kedua departemen tersebut dalam mengelola Program BOS dapat dioptimalkan.

Dalam struktur organisasi pelaksana satuan kerja (satker) Program BOS, baik di tingkat pusat, provinsi, maupun kabupaten/kota, komposisi keanggotaan, fungsi dan peran kedua instansi ini disamakan, kecuali posisi ketua dan bendahara satker yang harus berasal dari dinas pendidikan. Namun demikian, perbedaan kedua posisi di atas seharusnya tidak menjadi kendala penerapan sistem *joint-management*. Hal ini selaras dengan tujuh prinsip *joint-management* yang ditegaskan dalam Juklak Program BOS (2005:40), yaitu: 1) semangat kebersamaan, 2) partisipasi aktif kedua belah pihak, 3) transparansi, 4) akuntabel, 5) keadilan, 6) efisiensi, dan 7) demokratis. Tulisan ini berisi gambaran ringkas pelaksanaan pendekatan *joint-management* berdasarkan kajian SMERU (Suharyo et al 2006) terhadap pelaksanaan Program BOS.

The *joint-management* approach is the solution to the dualism in education management, namely that undertaken by the Ministry of National Education (Depdiknas) for primary and junior high schools and by the Ministry of Religious Affairs (Depag) for MI and MTs. The management of basic education in the control of Depdiknas has been decentralized, while the management of basic education controlled by Depag still remains under central authority. Through this *joint-management* approach, it is hoped that the cooperation and synergy of the roles played by these two departments in managing the BOS Program can be optimized.

In the organizational structure of the management of the BOS Program work unit (satker) at the central, provincial, and kabupaten/kota levels, the composition of the membership, functions, and roles of these two agencies are made the same, except for the positions of the head and treasurer of the satker who should be from the education office. Nevertheless, the difference in the two above mentioned positions should not be an obstacle for the application of a *joint-management* system. This is in accordance with the seven *joint-management* principles that are explained in the operational manual of the BOS Program (2005:40), namely: 1) a spirit of togetherness, 2) active participation on both sides, 3) transparency, 4) accountability, 5) fairness, 6) efficiency, and 7) democracy. This article contains a brief overview of the implementation of the *joint-management* approach based on a SMERU study (Suharyo et al 2006) on the implementation of the BOS Program.

## Pola Kerja Sama Satuan Kerja

Sebagai konsekuensi dari memilih pendekatan *joint-management*, personel satker pelaksana Program BOS berasal dari instansi pendidikan<sup>1</sup> dan jajaran Depag. Dalam perjalanannya, pendekatan *joint-management* tersebut ternyata menghadapi berbagai kendala. Satker sebagai perwujudan dari pendekatan *joint-management* seharusnya bekerja sebagai satu kesatuan tim, namun dalam kenyataannya masing-masing unsur cenderung bekerja sendiri-sendiri. Indikasi ini terlihat dari tidak adanya kantor bersama untuk satker dari kedua unsur ini agar dapat berkoordinasi dan bekerja sama secara lebih terpadu dan cepat. Selain bekerja terpisah di kantor masing-masing, personel dari kedua instansi juga kurang berupaya mengembangkan komunikasi dan koordinasi kegiatan dengan mengacu pada ketujuh prinsip di atas.

Masing-masing pihak mengeluhkan ketimpangan distribusi dan tanggung jawab pekerjaan. Pihak instansi pendidikan merasa bekerja terlalu berat karena harus ikut mengurus madrasah. Dinas pendidikan menilai Depag lamban dan tidak memiliki data lengkap tentang jumlah siswa yang berada di bawah tanggung jawabnya. Sementara itu, jajaran Depag di daerah menilai instansi pendidikan mendominasi pengelolaan BOS. Mereka mengatakan jarang diajak rapat, dan hanya diminta mengumpulkan data madrasah/salafiyah. Dalam kenyataannya, instansi pendidikan sebagai pimpinan satker memang secara luas memimpin aktivitas pengelolaan Program BOS bahkan hingga ke tingkat sekolah dan madrasah. Kegiatan ini dapat dilaksanakan karena satker memanfaatkan aparat cabang dinas pendidikan di tingkat kecamatan.

Struktur organisasi serta jumlah personel pengelola Program BOS cenderung dibentuk tanpa mempertimbangkan perimbangan jumlah sekolah umum dan madrasah di setiap daerah seperti tampak pada Tabel 1. Misalnya, Kabupaten Minahasa Utara memiliki dua madrasah dan 239 sekolah umum, tetapi dalam struktur satker jumlah personel dari instansi pendidikan dan instansi agama dibuat seimbang. Hal ini menyebabkan ketidakseimbangan beban kerja karena jumlah sekolah yang harus ditangani tidak berimbang.

Tabel 1. Perbandingan Jumlah Sekolah Umum dan Madrasah di Kabupaten/Kota Sampel/  
Table 1. A Comparison of the Numbers of Public Schools and Madrasah in the Sample Kabupaten/Kota

Kabupaten/Kota District/City	Sekolah Umum/ Schools	Madrasah	Perbandingan Sekolah: Madrasah/ Ratio of Schools: Madrasah
Kabupaten Tapanuli Utara	442	6	73,7
Kota Pematang Siantar	190	13	14,6
Kabupaten Lebak	844	272	3,1
Kota Cilegon	198	58	3,4
Kabupaten Malang	1.435	505	2,8
Kota Pasuruan	83	61	1,4
Kabupaten Minahasa Utara	239	2	119,5
Kota Manado	344	16	21,5
Kabupaten Lombok Tengah	627	386	1,6
Kota Mataram	178	39	4,6

Sumber/Source: Suharyo et al (2006).

<sup>1</sup> Instansi pendidikan terdiri dari Depdiknas, Dinas Pendidikan Provinsi, dan Dinas Pendidikan Kabupaten/Kota.

## The Cooperative Pattern of the Work Unit

As a consequence of choosing the *joint-management* approach, satker personnel managing the BOS Program are drawn from education agencies<sup>1</sup> and the Ministry of Religious Affairs offices. In its course, this *joint-management* approach appears to face various impediments. The satker, as a *joint-management* formation, should work as one united team. However, in reality, each element tends to operate independently. This is indicated from the absence of a joint office for the satker consisting of these two components, so they are able to coordinate and work cooperatively in a more integrated and responsive manner. Apart from working separately in their respective offices, personnel from the two agencies also have not put enough effort in developing communication and coordination activities by reference to the seven principles mentioned above.

Each party complained about the unequal distribution of tasks and responsibilities. The education agencies felt they had too large a workload because they had to participate in the management of madrasah (Islamic schools). The education office considered that Depag worked too slowly and did not have complete information on the number of students who were within their area of responsibility. Meanwhile, the Depag offices in the regions felt that the education agencies dominated the management of BOS. They said they were rarely invited to meetings, and were only asked to collect data on madrasah/salafiyah. In reality, the education agencies as the leader of the satker generally led the management activities of the BOS Program down to the school and madrasah level. This was made possible because the satker utilized the branch structure of the education offices at the kecamatan level.

The structure of the organization and the number of management personnel of the BOS Program tended to be put together without considering the balance in the numbers of schools and madrasah in each region as is shown in Table 1. For example, Kabupaten Minahasa Utara has two madrasah and 239 schools, but in the satker structure, the number of personnel from the education and religious agencies was made equal. This resulted in unbalanced workloads because the numbers of schools that had to be handled were not equal.

<sup>1</sup> The education agencies consist of the Ministry of National Education, the Provincial Education Office, and the Kabupaten/Kota Education Office.



Di beberapa daerah, ditemui gejala hubungan kelembagaan antara instansi pendidikan dan instansi agama yang kurang baik. Gejala ini ditengarai antara lain bersumber dari perbedaan pendapat mengenai hak pengelolaan dana *monitoring* dan evaluasi (*money*) serta dana operasional Program BOS. Aparat instansi pendidikan mempertanyakan penggunaan dana *money* yang dikelola sendiri oleh jajaran *Depag*.<sup>2</sup> Pihak *Depag* menyatakan bahwa hak pengelolaan dana *money* telah diatur secara resmi di pusat dan laporan pengelolannya menjadi tanggung jawab *Depag*.

Pendekatan *joint-management* juga kehilangan makna ketika *money* Program BOS dilaksanakan dan hasilnya disimpan oleh masing-masing instansi. Begitu juga ketika madrasah dan instansi *Depag* harus membuat dan mengirimkan laporan kepada dua "atasan", yaitu satker Program BOS dan instansi (internal) *Depag*.

### Pembenahan Birokrasi Pengelolaan Program BOS

Persoalan dalam penerapan pendekatan *joint-management* tersebut membawa konsekuensi serius terhadap manfaat pendekatan ini. Bahkan di beberapa daerah, terdapat keinginan kuat dari responden di kedua instansi agar pengelolaan BOS dilakukan secara terpisah dan independen.

Kalau tidak, pendekatan *joint-management* perlu dioptimalkan. Hal ini menuntut sejumlah upaya perbaikan. Pertama, perubahan sikap kedua instansi agar menjadi lebih kooperatif, koordinatif, dan komunikatif. Kedua, perubahan sistem, seperti susunan personel satker yang sesuai dengan beban tugas disertai pembagian tugas dan wewenang yang lebih jelas, di samping pengelolaan dana penunjang oleh satker secara transparan dan bertanggung-gugat.

Ketika aparat di daerah telah mampu mengelola program dengan lebih baik, maka Program BOS perlu diijazahi untuk dikelola melalui mekanisme rutin instansi pendidikan. Untuk itu, diperlukan pengalihan

*In several regions, there were indications of a poor relationship between the education and religious agencies. These indications were rooted in, inter alia, differences of opinion on the right to manage monitoring and evaluation (money) funds, as well as operational funds for the BOS Program. Education agency authorities questioned the use of money funds managed independently by Depag offices.<sup>2</sup> Depag stated that their right to manage money funds was officially regulated at the central level and the implementation reports were the responsibility of Depag.*

*The joint-management approach also lost its meaning when the BOS Program monitoring and evaluation was undertaken and the outcomes were not shared by each respective agency. It was also the same when madrasah and Depag agencies had to prepare and send reports to two "superiors", namely the BOS Program satker and Depag (internal) agencies.*

### Improving the Management Bureaucracy of the BOS Program

*Problems in the implementation of the joint-management approach had serious consequences for the effectiveness of this approach. In fact, in several regions, there was a strong desire from respondents in the two agencies to establish a separate and independent management of BOS.*

*If not so, then the joint-management approach needs to be optimized. This requires a number of improvements. Firstly, a change in attitude of the two agencies to one that is more cooperative, coordinative, and communicative. Secondly, a system change, such as the arrangement of satker personnel that is consistent with the task load and a clearer division of tasks and authority, in addition to the transparent and accountable management of supporting funds by the satker.*

*When authorities in the regions are able to manage the program better, there needs to be a sounding out of the management of the BOS Program through the routine education agency mechanisms. To that end, there*

Pendekatan pengelolaan bersama merupakan jalan keluar atas dualisme pengelolaan pendidikan.

*The joint-management approach is the solution to the dualism in education management.*



Dok. SMERU/SMERU Doc.

<sup>2</sup> Misalnya, di salah satu provinsi sampel terdapat 13 kabupaten yang instansi pendidikannya tidak memperoleh dukungan dana *money* dari jajaran *Depag* karena pemerintah pusat mengalokasikan dana *money* kepada *Depag*.

<sup>2</sup> For example, in one sample province, there were 13 kabupaten whose education agencies did not receive support with money funds from *Depag* regional offices because the central government allocated money funds to *Depag*.

Melalui pendekatan *joint-management*, diharapkan kerja sama dan sinergi peran Depdiknas dan Depag dalam mengelola Program BOS dapat dioptimalkan.

*Through the joint-management approach, it is hoped that the co-operation and synergy of the roles played by the Ministry of National Education and the Ministry of Religious Affairs in managing the BOS Program can be optimized.*



Dok. SMERU/SMERU Doc.

program dari mekanisme dekonsentrasi ke mekanisme DAK. Pengalihan ini akan memberikan indikasi politik tentang kesungguhan pemerintah pusat dalam melaksanakan politik desentralisasi sebagaimana diamanatkan peraturan perundangan yang ada. Adalah aneh apabila urusan pendidikan (dasar) telah diserahkan ke daerah, namun pembiayaannya masih digenggam oleh pusat. Padahal, pasal 12 ayat (1) UU No. 32 Tahun 2004 mengatur bahwa “Urusan pemerintahan yang diserahkan kepada daerah disertai dengan sumber pendanaan, pengalihan sarana dan prasarana, serta kepegawaian sesuai dengan urusan yang didesentralisasikan.”

Dalam kaitan itu, pengelolaan madrasah menjadi dilematis. Selama urusan madrasah tidak didesentralisasikan, maka berdasarkan asas legalitas pemerintah pusat tidak dapat mewajibkan pemda mengalokasikan dana untuk madrasah dalam APBD, sekalipun bersumber dari DAK. Pasal 39 ayat (1) UU No. 33 Tahun 2004 mengatakan bahwa “DAK dialokasikan kepada Daerah tertentu untuk mendanai kegiatan khusus yang merupakan urusan Daerah.” Salah satu jalan keluar dari dilema ini adalah adanya keberanian pemerintah pusat untuk mendesentralisasikan urusan madrasah menjadi kewenangan wajib daerah otonom, sebagaimana telah diberlakukan terhadap sekolah umum. ■ Syaikhu Usman & Justin Sodo

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*needs to be a re-direction of the program from a deconcentration to a DAK (special funding allocation) mechanism. This change will provide a political indication of the sincerity of the central government in implementing political decentralization in the manner mandated by the existing legislation. It makes little sense that the management of basic education was devolved to the regions, but its funding is still controlled by the center. In fact, article 12, paragraph (1) of Law No. 32 of 2004 stipulates that “Government administrative matters that are devolved to the regions have to be accompanied with the source of funding and the transfer of equipment and infrastructure, as well as the civil servants, in accordance with the matters being decentralized.”*

*In this regard, the management of madrasah becomes a dilemma. As long as madrasah affairs are not decentralized, then on the basis of legal principles, the central government cannot obligate regional governments to allocate funds to madrasah in their regional budgets (APBD), even though the funds were sourced from DAK. Article 39, paragraph (1) of Law No. 33 of 2004 says that “DAK is allocated to particular regions to fund special activities that are regional matters.” One solution to this dilemma is for central government to have the courage to decentralize the administration of madrasah to become the responsibility of the autonomous regions, in the manner already instituted for regular schools.*

■ Syaikhu Usman & Justin Sodo

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# DAMPAK PROGRAM BOS TERHADAP PARTISIPASI MASYARAKAT DALAM PENDANAAN PENDIDIKAN

## THE IMPACT OF THE BOS PROGRAM ON COMMUNITY PARTICIPATION IN EDUCATION FUNDING



Dok. SMERU/SMERU Doc.

Upaya peningkatan kualitas dan pemerataan kesempatan pendidikan di Indonesia saat ini menghadapi berbagai kendala, di antaranya keterbatasan anggaran pendidikan dan terbatasnya partisipasi masyarakat dalam menanggung beban biaya pendidikan. Pasal 9 Undang-Undang Republik Indonesia No. 20 Tahun 2003 tentang Sistem Pendidikan Nasional menyebutkan bahwa “Masyarakat berkewajiban memberikan dukungan sumber daya dalam penyelenggaraan pendidikan.” Namun dengan diluncurkannya Program BOS, banyak pihak menilai bahwa program ini kontra-produktif terhadap upaya peningkatan peran serta masyarakat yang sedang dibangun. Berkaitan dengan hal itu, tulisan ini akan menyoroti dampak Program BOS terhadap partisipasi masyarakat dalam penyelenggaraan pendidikan, khususnya dalam pendanaan pendidikan.

### Partisipasi Masyarakat dalam Pendanaan Pendidikan

Tidak dipungkiri bahwa sebagian masyarakat sadar akan pentingnya pendidikan dan sejak lama mereka telah memberi bantuan dan berpartisipasi langsung dalam pendanaan pendidikan. Wujud partisipasi masyarakat yang terungkap dalam kajian cepat SMERU terhadap Program BOS,<sup>1</sup> antara lain berupa:

<sup>1</sup> Kajian cepat mengenai pelaksanaan Program BOS ini dilakukan pada bulan Februari-Maret 2006 (lihat Suharyo et al 2006). Tulisan ini selanjutnya didasarkan pada kajian tersebut.

Currently, the effort to enhance the quality of and equal opportunity to Education in Indonesia is facing various impediments, including limitations on the education budget and community participation in shouldering the cost. Article 9 of Law No. 20 of 2003 of the Republic of Indonesia on the National Education System states that “The community has the obligation to provide resource support in the delivery of education.” With the launch of the BOS Program, however, many parties consider this program to be counter-productive to the effort to enhance community involvement. In that regard, this article will highlight the impact of the BOS Program on community participation in education, especially the funding.

### Community Participation in Education Funding

We cannot ignore the fact that some people in the community are aware of the importance of education and they have, for years, given assistance and participated directly in funding education. The forms of community participation revealed in the SMERU rapid appraisal of the BOS Program,<sup>1</sup> were among others:

<sup>1</sup> The rapid appraisal of the implementation of the BOS Program was undertaken in February-March 2006 (see Suharyo et al 2006). This article is based on that study.



1. Sumbangan orang tua murid kepada pihak sekolah, baik secara rutin (bulanan) maupun setiap tahun ajaran baru. Sampai saat ini, sebagian besar sekolah masih memperoleh bantuan dana rutin dari orang tua murid yang sering disebut sebagai SPP (Sumbangan Pembinaan Pendidikan) atau iuran BP3 (Badan Pembantu Penyelenggara Pendidikan) atau uang komite sekolah yang dibayar setiap bulan. Dana sumbangan tersebut biasanya digunakan untuk membiayai pemeliharaan gedung sekolah dan operasional sekolah lainnya, termasuk honor dan insentif untuk guru. Selain itu, biasanya sekolah juga menerima sumbangan berupa uang pembangunan atau uang masuk sekolah dari siswa baru pada awal tahun ajaran. Dana tersebut biasanya digunakan untuk membangun atau memperbaiki gedung sekolah, pengadaan peralatan untuk mendukung kegiatan belajar-mengajar, dan penyelenggaraan kegiatan ekstrakurikuler.
2. Masyarakat umum, baik secara perorangan maupun melalui wadah yayasan, telah banyak berkiprah dalam penyelenggaraan pendidikan di berbagai tingkatan. Para kiai menyelenggarakan pendidikan melalui pesantren, walaupun dengan fasilitas sederhana, terutama di daerah perdesaan. Melalui pembentukan yayasan, baik yang berlatar belakang agama maupun tidak, banyak yang berinisiatif dalam mengembangkan sarana pendidikan dan penyelenggaraan kegiatan belajar-mengajar, bahkan hingga ke daerah terpencil.
3. Demikian pula dunia usaha. Beberapa perusahaan, baik swasta maupun BUMN, telah lama memberi dukungannya kepada sekolah pemerintah maupun swasta. Selain membantu pembangunan gedung dan sarana sekolah, mereka juga memberikan bantuan dana langsung ke sekolah dan murid. Dukungan dana ke sekolah biasanya diberikan secara berkala, sedangkan bantuan langsung kepada murid biasanya berupa pemberian beasiswa bagi anak berprestasi maupun siswa kurang mampu. Ada pula perusahaan yang secara khusus membentuk suatu yayasan pendidikan di berbagai tingkatan sekolah yang diperuntukkan bagi anak-anak karyawan perusahaan maupun bagi masyarakat luas. Program Gerakan Nasional Orang Tua Asuh (GN-OTA) merupakan salah satu bentuk partisipasi pihak swasta yang memberikan bantuan peralatan sekolah, baik yang diberikan langsung kepada murid maupun ke sekolah untuk menunjang kegiatan belajar-mengajar.

### BOS dan Partisipasi Masyarakat

Program BOS yang dilaksanakan mulai Tahun Ajaran 2005/2006 merupakan salah satu upaya pemerintah untuk mengatasi masalah pendanaan pendidikan. Pihak sekolah maupun orang tua murid mengakui bahwa dengan adanya dana BOS, masyarakat memperoleh manfaat antara lain berupa keringanan biaya sekolah, serta lebih tersedianya buku dan peralatan atau penunjang kegiatan belajar-mengajar di sekolah. Beberapa komponen biaya operasional sekolah yang biasanya dipenuhi dari iuran siswa tidak lagi menjadi beban orang tua siswa. Sekolah-sekolah yang sebagian besar muridnya berasal dari keluarga berpenghasilan rendah atau selama ini mendapat dukungan dana yang kecil dari yayasan merasakan adanya lonjakan penerimaan dana. Namun, keberadaan Program BOS disinyalir

1. *Parents' monthly and new academic year contributions to the school. Until now, most schools still obtain routine assistance from parents, often known as SPP<sup>2</sup> or BP3<sup>3</sup> fee or school committee fee that is paid each month. These funding contributions are normally used to maintain school buildings and other school operating costs, including honorariums and incentives for teachers. In addition, schools also normally receive contributions in the form of building funds or admission fees from new students at the commencement of the academic year. These funds are normally used to construct or repair school buildings, the procurement of equipment to support teaching and learning activities, and the conduct of extra-curricular activities.*
2. *The general community, as individuals or through a foundation, has actively participated in the management of education at various levels. Kiai (Islamic scholars) provide education through pesantren (religious boarding schools), even with the availability of only simple facilities, particularly in rural regions. Through the formation of foundations, including those with religious orientation, many take the initiative in developing education facilities and teaching and learning activities, even in remote areas.*
3. *Likewise with the business community. Several companies, either private or state-owned enterprises, have for a long time provided their support for public and private schools. Apart from assisting the construction of buildings and school facilities, they provide direct funding assistance for schools and students. Funding support to schools is usually provided periodically, while direct assistance to students is normally in the form of scholarships for students with high academic merits or those who are not well-off. There are also companies that specifically create an education foundation at various school levels for children of the company's employees or the general public. The National Movement of Foster Parents (Program Gerakan Nasional Orang Tua Asuh: GN-OTA) is one form of private party participation that provides assistance for school equipment, both given directly to students and to schools to support teaching and learning activities.*

### BOS and Community Participation

*The BOS Program that commenced at the start of the 2005/2006 academic year is one of the government's efforts to overcome the problem of education funding. Schools as well as students' parents acknowledge that through the BOS Program the community has gained many advantages, inter alia, a reduction of school costs as well as the availability of books and equipment or support for teaching and learning activities in schools. Several components of school operating costs that are normally covered by tuition fees are no longer a burden on student's parents. Schools with a majority of students that come from low-income families or who are currently obtaining some funding support from foundations feel that there has been a jump in funding revenues. However, there is an indication that the BOS Program reduces the interest of parents and the community in the management of education because, through this program, the government gives the impression that it has taken over that*

<sup>2</sup> Sumbangan Pembinaan Pendidikan: Education Development Contributions.

<sup>3</sup> Badan Pembantu Penyelenggara Pendidikan: Students' Compulsory Monthly School Levy.

mengakibatkan turunnya kepedulian orang tua dan masyarakat dalam pengelolaan pendidikan karena melalui Program BOS pemerintah terkesan telah mengambil alih tanggung jawab pengelolaan pendidikan. Indikasi ini menguat dengan adanya sosialisasi program yang terbatas dan tidak jelas sehingga muncul anggapan bahwa Program BOS identik dengan sekolah gratis.

Kecenderungan berkurangnya partisipasi masyarakat dalam pendanaan pendidikan juga nampak dari kebijakan yang diambil oleh yayasan pengelola pendidikan dan perusahaan. Yayasan pengelola pendidikan di bawah naungan agama tertentu telah mengurangi bahkan menghentikan pemberian subsidi ke sekolah. Sebagai contoh, di Sumatera Utara dan Banten ditemui adanya sekolah yang setelah memperoleh dana BOS tidak lagi memperoleh dana dari yayasan keagamaan yang selama ini menaunginya. Yayasan tersebut mengalihkan dana yang biasanya digunakan untuk mensubsidi sekolah-sekolah di tingkat SD dan SLTP untuk kepentingan yayasan sendiri. Dalam kasus lain, bantuan dari perusahaan swasta yang biasanya diberikan kepada siswa miskin di sebuah sekolah di Banten juga dihentikan dengan pertimbangan yang sama.

Sebagian sekolah (umumnya di daerah perkotaan) yang telah memberlakukan iuran sekolah (SPP, BP3, komite sekolah) lebih besar dari besarnya alokasi dana BOS/siswa, masih tetap memungut iuran dari orang tua siswa. Di Banten misalnya, ditemui sebuah yayasan pendidikan yang dibentuk oleh sebuah perusahaan yang tetap mengenakan iuran sekolah yang meningkat dari besarnya iuran tahun ajaran sebelumnya. Dengan demikian, yayasan tersebut menerima tambahan dana selain dana BOS.

## Penutup

Program BOS harus dilihat sebagai upaya pemerintah dalam menyediakan pelayanan minimum kepada masyarakat dalam bidang pendidikan. Keberadaan dana BOS diperkirakan baru memenuhi sekitar 23% dari kebutuhan biaya untuk menyelenggarakan sekolah gratis (lihat artikel "Sekilas tentang Perjalanan Program BOS" oleh Budi Susetyo dalam edisi ini). Dengan demikian, partisipasi masyarakat dalam pendanaan pendidikan masih sangat diperlukan.

Untuk menjaga dan mengembangkan partisipasi masyarakat dalam pendanaan pendidikan, pemerintah harus memastikan bahwa pihak sekolah transparan dan benar-benar melibatkan masyarakat dalam pengelolaan dana BOS. Masyarakat harus merasa menjadi bagian dari program tersebut. Dengan demikian, masalah pendidikan tidak menjadi beban yang harus ditanggung oleh pemerintah semata.

■ **Sri Budiwati & Nina Toyamah**

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*responsibility. This indication is strengthened by the limited and unclear socialization of the program, which gave rise to a perception that the BOS Program is identical to free schooling.*

*The tendency of community participation to decline in education funding is apparent from the policies implemented by education institutions managed by foundations and companies. Education foundations under the umbrella of a particular religion have reduced or, in fact, ceased subsidizing schools. For example, in North Sumatra and Banten, there are schools that, after obtaining funds from BOS, no longer obtain funding from the religious foundation that they were under the auspices of. These foundations have diverted funds that are normally used to subsidize primary and junior high schools to the foundations' own interests. In another case, assistance from a private company that is normally given to poor students in a school in Banten is terminated for the same reasons.*

*Some schools (generally in urban areas) that have instituted school tuitions (SPP, BP3, school committee fee) that are greater than the size of the BOS or student funds allocation still levy fees on parents. In Banten, for example, SMERU researchers found an education foundation, which was established by a company, that has levied an increased school tuition compared with the tuition of the previous academic year. Therefore, this foundation receives additional funds apart from the BOS funds.*

## Concluding Remarks

*The BOS Program has to be seen as a government attempt to provide a minimum service to the community in education. The BOS funds are estimated to have only fulfilled approximately 23% of funding needs for the introduction of free schooling (see the article "A Glance at the Course of the BOS Program" by Budi Susetyo in this edition). Therefore, community participation in funding education is still very necessary.*

*To maintain and develop the participation of the community in education funding, the government has to ensure the schools' transparency and the real involvement of the community in the management of the BOS funds. The community has to feel that it is part of this program. Thus, the education problem is not a burden that has to be borne by the government alone.* ■ **Sri Budiwati & Nina Toyamah**

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## BOS DAN KASUS PUTUS SEKOLAH BOS AND CASES OF SCHOOL DROPOUTS

Salah satu tujuan Program BOS adalah untuk mengurangi tingkat putus sekolah yang masih tinggi. Namun, hal ini sulit dicapai karena kurangnya sosialisasi dan penekanan kepada sekolah mengenai tujuan tersebut. Di samping itu, kompleksitas permasalahan penyebab putus sekolah berbeda untuk setiap tingkatan. Tingkat putus sekolah murid SMP relatif lebih tinggi dibandingkan dengan SD.

Dalam kajian SMERU yang dilakukan ketika Program BOS baru berjalan enam bulan, dampak program terhadap angka putus sekolah belum terlihat secara nyata dan cenderung bervariasi antarwilayah, bahkan antarsekolah. SMERU menemukan bahwa dalam pelaksanaan program, upaya untuk menekan angka putus sekolah belum banyak mendapat perhatian. Di salah satu SMP yang dikunjungi peneliti SMERU, misalnya, setelah sekolah memperoleh dana BOS terdapat lima kasus murid (dua perempuan, tiga laki-laki) putus sekolah yang berasal dari keluarga tidak mampu. Mereka putus sekolah begitu saja tanpa ada pemberitahuan kepada pihak sekolah. Sekolah pun tidak melakukan upaya apapun, termasuk mencari tahu alasan murid tidak bersekolah lagi.

Pada kasus lainnya, AS (laki-laki, 15 tahun), anak ketiga dari tujuh bersaudara, sudah satu tahun meninggalkan bangku SMP-nya. Ia tergiur untuk turut bekerja dengan teman-temannya sebagai buruh pabrik kerupuk. Kesulitan ekonomi yang dihadapi bapaknya yang bekerja sebagai buruh serabutan dan ibunya yang menjadi buruh cuci baju memang mendorong AS untuk bekerja. Sebenarnya, orang tua AS melarang anaknya bekerja dan berhenti sekolah. Apalagi saat itu ada keringanan biaya sekolah karena AS berhak memperoleh BKM Rp20.000 per bulan.

Begitu pula MS (perempuan, 13 tahun) dan kakaknya, NS (perempuan, 14 tahun), juga tidak bersekolah lagi sejak Tahun Ajaran 2005/2006 ini. Setelah ibunya meninggal, MS kehilangan semangat belajar dan NS tidak mau sekolah lagi karena tidak naik kelas. Sekolah mereka pun tidak pernah menghubungi mereka untuk mengetahui mengapa mereka berhenti sekolah. Bapak mereka yang bekerja sebagai buruh serabutan juga tidak mempermasalahkannya karena harus menyekolahkan tiga anaknya yang lain. Walaupun ia tahu bahwa ada Program BOS di SD salah satu anaknya, ia tidak tahu bahwa program ini juga ada di tingkat SMP. Namun sayangnya, MS dan NS telah memutuskan untuk tidak sekolah lagi dan ingin mencari kerja saja.

Dalam banyak kasus, sekolah kurang menyadari bahwa Program BOS ditujukan untuk mencegah putus sekolah. Tujuan tersebut kurang ditekankan dalam sosialisasi program, baik kepada sekolah, guru, maupun orang tua murid, dan tidak dituangkan dalam perjanjian penerimaan program oleh sekolah. Oleh sebab itu, banyak sekolah tidak melakukan upaya-upaya khusus untuk mencegah putus sekolah, seperti melakukan pendekatan terhadap murid yang berhenti sekolah. Melihat kondisi ini, maka Program BOS bukan cara yang efektif untuk mengurangi putus sekolah, terutama di tingkat SMP. Masih diperlukan banyak upaya sosialisasi dan peningkatan kesadaran kepada sekolah dan masyarakat untuk mencegah putus sekolah. Masalah pendidikan tidak bisa diselesaikan hanya dengan pemberian biaya operasional sekolah melalui Program BOS. ■ **Hastuti & Widjajanti I. Suharyo**

*One objective of the BOS Program is to reduce the high rate of school dropout. However, this objective is difficult to achieve because of the lack of socialization and emphasis to schools. In addition, the complexity of the cause of dropouts is different across levels. There is a relatively high dropout rate in junior high schools compared with that in primary schools.*

*In the SMERU study that was undertaken when the BOS Program had been running for six months, the impact of the program on the school dropout rate was not yet visible and tended to vary between regions and even schools. SMERU found that in the management of the program, the effort to reduce the dropout rate had not yet received adequate attention. In a public junior high school visited by SMERU's researchers, for example, after receiving BOS funds, there were five cases of student dropouts (two girls and three boys) from poor families. They dropped out without notifying the school. The school, however, did not make any effort at all to find out why those students no longer attended school.*

*In another case, AS (male, 15 years), the third of seven siblings, left junior high school a year ago. He was tempted to join his friends in working as a laborer in a kerupuk (shrimp chip) factory. Economic difficulties faced by his father who worked as a casual laborer, and his mother, who was a laundress, encouraged AS to work. Actually, AS's parents did not allow their son to work and leave school. Moreover, at that time, there was a reduction in his school costs because AS was eligible to receive a BKM fund of Rp20,000 per month.*

*It was also the same with MS (female, 13 years) and her older sister, NS (14 years), who also ceased attending school in the 2005/2006 academic year. Since their mother died, MS has lost the motivation to study and NS no longer wants to go to school because she did not pass a grade. Their school has also never contacted them to ascertain why they did not return to school. Their father who works as a casual laborer does not see it as a problem either because he has to put his other three children through school. Although he knows that there is a BOS Program in the primary school of one of his children, he was not aware that this program also operates in junior high schools. Unfortunately, MS and NS have already decided not to continue their studies and they want to look for work instead.*

*In many cases, schools are not aware that the BOS Program is aimed at preventing dropouts from school. This objective is not emphasized in the program socialization for the schools, teachers, and parents, and is not set out in the agreement upon the acceptance of the program by schools. Hence, many schools do not make any special efforts to prevent dropouts, such as approaching students who have stopped attending school. In view of this condition, the BOS Program is not an effective means to reduce dropouts, especially in junior high schools. There is still a need for a significant socialization effort and awareness raising for schools and the community to prevent dropouts. Education problems cannot be addressed only by the provision of school operational costs through the BOS Program.*

■ **Hastuti & Widjajanti I. Suharyo**



# SEKILAS TENTANG PERJALANAN PROGRAM BOS A GLANCE AT THE COURSE OF THE BOS PROGRAM

Budi Susetyo\*



Dok. SMERU/SMERU Doc.

## Dasar Peluncuran Program BOS

Ketika pemerintah dan DPR sepakat akan menaikkan harga BBM pada awal tahun 2005 dalam rangka pengurangan subsidi harga BBM, muncul sejumlah pertanyaan. Di antaranya adalah: berapa besarkah dana kompensasi untuk pengurangan subsidi BBM? Akan dialokasikan ke sektor apa saja dana tersebut? Bagaimana hasil pelaksanaan Program Kompensasi Pengurangan Subsidi BBM (PKPS-BBM) yang sedang berjalan? Apa kelebihan dan kelemahannya? Bagaimana dengan PKPS-BBM yang akan datang?

Di tengah-tengah situasi jawaban yang belum pasti pada saat itu, pemerintah, di bawah koordinasi Bappenas, menyusun proposal dengan berbagai skenario dan alternatif program. Setelah harga BBM naik pada 1 Maret 2005, jumlah dana PKPS-BBM yang tersedia tahun 2005 sudah dapat ditetapkan, dan diputuskan bahwa sektor pendidikan menjadi sektor yang paling besar memperoleh dana PKPS-BBM.

Dengan berbekal pengalaman menangani program pendidikan melalui Program Jaring Pengaman Sosial (JPS) sejak tahun 1998 sampai dengan 2003 dan PKPS-BBM sejak 2001, pemerintah merencanakan melakukan perbaikan program PKPS-BBM 2005.

Hasil analisis data yang dilakukan oleh pemerintah pada saat itu mengindikasikan bahwa jumlah anak usia 7-15 tahun yang belum pernah sekolah masih sekitar 693,700 orang, sedangkan jumlah yang tidak bersekolah lagi, baik karena putus sekolah maupun karena tidak melanjutkan dari SD/MI ke SMP/MTs dan dari SMP/MTs ke

## The Basis for the Launch of the BOS Program

*When the government and DPR agreed to increase the price of fuel in early 2005 to reduce the subsidy on the fuel price, a number of questions arose. Among these were: How much would the funding for the compensation of the reduction of the fuel subsidy be? To which sectors would these funds be allocated? What were the results of the implementation of the on-going PKPS-BBM Program (Fuel Subsidy Reduction Compensation Program)? What were its strengths and weaknesses? What would future PKPS-BBM Programs be like?*

*Amidst the uncertainty with regards to the answers to the above questions, the government, under the coordination of Bappenas, prepared a proposal comprising of several scenarios and program alternatives. After the price of fuel rose on 1 March 2005, the total value of the PKPS-BBM funds that were available for the year 2005 could be determined and it was decided that the education sector would be the sector to obtain the greatest portion of the funds.*

*With the experience in handling education programs in the Social Safety Net Program (Program Jaring Pengaman Sosial: JPS) from 1998 to 2003 and the PKPS-BBM since 2001, the government planned to make improvements to the 2005 PKPS-BBM Program.*

*The outcome of the data analysis conducted by the government at that time indicated that the number of children aged 7-15 years who had never been to school was still around 693,700, while the number of those who were no longer attending school, either because they had dropped out of school or because they did not continue their study from SD/MI (primary*

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jenjang pendidikan menengah, sekitar 2,7 juta orang atau 6,7 % dari total penduduk usia 7-15 tahun.

Data tersebut berkorelasi dengan indikator pencapaian pendidikan, yaitu Angka Partisipasi Kasar (APK). APK untuk jenjang SMP/MTs 2004 sekitar 81,08%. Ketika ditelusuri lebih lanjut menurut kelompok kemampuan ekonominya, APK tingkat SMP/MTs untuk kelompok 20% masyarakat terkaya (Quintile 5) telah mencapai 99,51%, sementara APK 20% kelompok termiskin (Quintile 1) baru mencapai 61,13%. Hal ini menunjukkan bahwa ada perbedaan kesempatan dalam memperoleh pelayanan pendidikan antara kelompok kaya dan miskin. Hal ini bertentangan dengan cita-cita negara untuk mencerdaskan bangsa Indonesia dan dapat menghambat ketercapaian program penuntasan Wajib Belajar Sembilan Tahun pada 2008/09. Apalagi dengan adanya kenaikan harga BBM 2005, daya beli masyarakat akan menurun dan pengeluaran rumah tangga untuk pendidikan akan meningkat.

Atas dasar analisis di atas, pemerintah mengusulkan penyempurnaan terhadap program PKPS-BBM yang telah berjalan, yakni berupa pemberian beasiswa (Bantuan Khusus Murid: BKM) kepada siswa miskin di tingkat SD/MI, SMP/MTs, SMA/SMK. Program PKPS-BBM yang diusulkan oleh pemerintah adalah: (1) tetap melanjutkan Program BKM yang telah berjalan dengan meningkatkan sasaran dan unit biaya dengan maksud agar siswa miskin yang berada di sekolah tidak putus sekolah; (2) menarik kembali anak usia sekolah yang tidak bersekolah atau telah putus sekolah untuk kembali ke sekolah melalui beasiswa *retrieval*; dan (3) memberikan beasiswa transisi bagi siswa miskin yang akan lulus SD/MI agar melanjutkan ke SMP/MTs. Ketiga jenis program ini jelas akan memberikan bantuan hanya kepada siswa dari keluarga miskin.

Setelah melalui perdebatan panjang dengan Komisi X DPR-RI, proposal dari pemerintah tersebut ditolak. Beberapa alasan terhadap penolakan tersebut, antara lain: (1) Program BKM yang sedang berjalan dinilai banyak kelemahan, misalnya terdapat resiko salah sasaran dalam pemilihan siswa miskin dan penyalahgunaan dana oleh siswa cukup besar; (2) Program BKM tidak menjawab amanat dalam UU No. 20 Tahun 2003 tentang Sisdiknas, pasal 11 yang berbunyi "Pemerintah wajib memberikan layanan dan kemudahan serta menjamin pendidikan yang bermutu bagi setiap warga negara tanpa diskriminatif" dan pasal 34 yang berbunyi "Pemerintah menjamin terselenggaranya wajib belajar minimal pada jenjang pendidikan dasar tanpa memungut biaya." Akhirnya disepakati bahwa mulai bulan Juli 2005 program PKPS-BBM dilaksanakan dalam bentuk pemberian Bantuan Operasional Sekolah (BOS) kepada seluruh sekolah setingkat SD/MI dan SMP/MTs serta salafiyah dan sekolah keagamaan non-Islam lainnya yang menyelenggarakan Wajardikdas (wajib belajar pendidikan dasar) Sembilan Tahun. Namun demikian di tingkat SMA/SMK/MA masih diberikan BKM bagi siswa miskin.

### Kontroversi antara BOS dan Sekolah Gratis

Pada saat awal pelaksanaan Program BOS, sebagian masyarakat saat itu beranggapan bahwa BOS adalah program sekolah gratis.

*schools) to SMP/MTs (junior high schools) and from SMP/MTs to senior high schools, was approximately 2.7 million or 6.7% of the total population of children aged 7-15 years.*

*The above data correlated with the educational achievement indicator used, namely the Gross Enrollment Ratio (GER). The GER of SMP/MTs in 2004 was approximately 81.08%. When this was further examined according to economic classifications, for the richest 20% of the population (Quintile 5), the GER of SMP/MTs had reached 99.51%, while for the poorest 20% (Quintile 1), the GER was 61.13%. This showed that there was a difference in the opportunity for the wealthy and the poor in obtaining education services. This was in conflict with the state's aspiration to foster the intellectual abilities of the Indonesian people and could inhibit the achievement of the nine-year compulsory basic education program by 2008-2009. Moreover, with the 2005 fuel price increase, the community's purchasing power would fall and household expenditure on education would rise.*

*Based on the above analysis, the government suggested to make further adjustments to the on-going PKPS-BBM Program, by the provision of students' scholarships (Bantuan Khusus Murid: BKM) to poor students at the SD/MI, SMP/MTs, SMA/SMK levels (from primary school to senior high school). The suggestions included: (1) continuing the on-going BKM Program by increasing the targets and unit cost with the purpose that the poor students who were going to school would not drop out of school; (2) attracting school-age children who were not attending school or had dropped out of school to return to school via a retrieval scholarship; and (3) providing transitional scholarships for poor students who would be graduating from SD/MI to continue their study to SMP/MTs. These three programs would provide assistance exclusively for students from poor families.*

*After a long debate with Commission X of the DPR-RI, the government's proposal was rejected. There were several reasons for this rejection, including: (1) the on-going BKM Program was considered to have many weaknesses, for example, there was a risk of mistargeting in the selection of poor students and misuse of funds by students; (2) the BKM Program did not meet the mandate of Law No. 20 of 2003 on the National Education System, Article 11 that states: "The government is required to provide education services and facilitation as well as guarantee a quality education for every citizen without discrimination" and Article 34 which states that "The government guarantees the implementation of compulsory education at least at the basic level without imposing any costs." Eventually, it was agreed that commencing in July 2005 the PKPS-BBM Program would be implemented in the form of the provision of the School Operational Assistance (Bantuan Operasional Sekolah: BOS) for all schools at the SD/MI and SMP/MTs levels as well as for the salafiyah (Islamic traditional schools) and other non-Islamic religious schools that were implementing the nine-year compulsory basic education program. Nevertheless, at the SMA/SMK/MA levels, the BKM grants were still given to poor students.*

### The Controversy between the BOS and Free Schooling

*At the early stage of the implementation of the BOS Program, some part of the community perceived that the BOS program was a free-schooling program. This was possibly caused by mistakes in the socialization*

Hal ini mungkin disebabkan oleh kesalahan sosialisasi atau pernyataan keliru dari para pemangku kepentingan.

Berdasarkan hasil studi Balitbang Depdiknas pada 2004 tentang satuan biaya pendidikan, untuk menyelenggarakan sekolah gratis secara penuh bagi siswa setingkat SD dan SMP, diperlukan dana sekitar Rp50 triliun per tahun, suatu nilai yang tidak mungkin dapat disediakan oleh pemerintah pada saat ini. Berdasarkan perhitungan hasil studi dan ketersediaan dana yang ada, akhirnya pemerintah dan DPR menetapkan unit biaya sebesar Rp235.000,-/siswa/tahun untuk siswa setingkat SD dan Rp324.500,-/siswa/tahun untuk siswa setingkat SMP. Unit biaya ini merupakan rata-rata biaya yang dikeluarkan oleh sekolah untuk biaya operasional nonpersonel. Dibandingkan dengan total biaya yang diperlukan untuk menyelenggarakan sekolah gratis, dana BOS tersebut baru sekitar 23% dari kebutuhan. Jadi jelas BOS tidak dapat digunakan untuk menyelenggarakan sekolah gratis.

Meskipun BOS tidak identik dengan sekolah gratis, ada satu kebijakan yang harus dilaksanakan oleh sekolah penerima BOS, yaitu melalui dana BOS siswa miskin harus digratiskan dari segala iuran, sedangkan siswa lainnya memperoleh manfaat melalui pengurangan iuran yang dipungut oleh sekolah. Oleh karena itu, pada saat ini BOS lebih tepat dikatakan bantuan “gratis terbatas”; menggratiskan siswa miskin, meringankan siswa yang tidak miskin.

### Penggunaan Dana BOS

Penetapan terhadap penggunaan dana BOS, merupakan masalah yang juga cukup dilematis. BOS adalah bantuan dana sekolah untuk biaya operasional sekolah non-personel (misalnya uang pendaftaran, ATK, langganan daya dan jasa, membayar guru/pegawai honorarium, kegiatan kesiswaan, dan sebagainya). Dana BOS bukan untuk kesejahteraan guru dan juga bukan untuk biaya investasi. Kesejahteraan guru dan biaya investasi sekolah diharapkan dibiayai dari program lain, dengan prioritas utama didanai oleh pemerintah daerah (pemda). Namun kenyataan di lapangan, hanya sebagian kecil pemda yang membiayai kedua komponen tersebut, bahkan ada yang justru mengurangi APBD bidang pendidikan sejak ada Program BOS.

Sekolah yang telah membebaskan iuran kepada seluruh siswa, di mana sumber pendapatan sekolah hanya dari BOS, menghadapi dilema di tingkat sekolah. Pendapatan sekolah setelah ada BOS jauh lebih besar dibandingkan sebelumnya, namun kesejahteraan guru menurun karena dana BOS tidak boleh digunakan untuk memberi insentif kesejahteraan yang sebelumnya dibayar dari iuran siswa. Sebenarnya, para guru tidak peduli dengan adanya kegiatan peningkatan mutu guru dan siswa yang boleh dibiayai dengan BOS. Para guru hanya mengertisi bahwa pendapatan tambahan guru menurun sejak adanya BOS, meskipun tambahan pendapatan tersebut dipungut dari orang tua siswa yang tidak mampu (suatu hal yang ironis). Semua ini bermuara dari kepedulian pemerintah, khususnya pemda, yang masih rendah. Program BOS secara keliru dianggap dapat menyelesaikan semua masalah pendanaan di sekolah.

or misleading statements by the stakeholders.

*Based on the results of a study by the Balitbang Depdiknas (The Ministry of National Education's Research and Development Agency) in 2004 on the unit cost of education, the amount of funds needed to arrange fully free schooling for students at SD and SMP levels is approximately Rp50 trillion per year, an amount that cannot be provided by the government at the present time. Based on the estimate and the availability of funds, the government and DPR eventually determined a unit cost of Rp235,000 per student per year for SD students and Rp324,500 per student per year for SMP students. These unit costs are the average cost expended by schools for non-personnel operating costs. Compared with the total amount of funds needed to arrange free schooling, the BOS funds are only approximately 23% of the need. So, it is clear that the BOS cannot be utilized to provide free schooling.*

*Although the BOS is not identical to free schooling, there is a policy that has to be implemented by the schools receiving the BOS, namely, through the BOS funding, poor students have to be exempted from all tuition fees, while other students obtain benefits from the reduction of tuition fees levied by schools. For that reason, at the present time, the BOS is more appropriately described as “limitedly free” assistance; exempting poor students from paying the tuition and lessening the financial burden of students who are not poor.*

### The Utilization of the BOS Funds

*The determination of the use of the BOS funds is a dilemmatic problem. The BOS is a funding assistance for schools used for non-personnel school operating costs, for example, the funding for registration activities; the procurement of stationery; the payment of electricity and phone bills, and the bills for related services; the payment of honorariums for non-permanent teachers and officials; the funding for student activities; and so forth. The BOS funds cannot be used for the welfare of teachers or for investment funds. The welfare of teachers and school investment funds are expected to be financed by other programs, particularly those funded by the regional governments. However, in reality, only a few regional governments fund these two components, and there are even some regional governments that have reduced the regional budget allocated for the education sector since the introduction of the BOS Program.*

*Schools that had already implemented a free-school-tuition policy for all the students, depending only on the BOS as their source of income, faced a dilemma at the school level. Their revenue after the introduction of the BOS was far higher than their previous revenue but the welfare of teachers decreased because the BOS funds could not be used to provide welfare incentives that had previously been paid from the school tuitions. Actually, teachers did not care much about the permitted funding of activities to enhance the quality of teachers and students by the BOS. Teachers were only trying to be critical of the fact that teachers' additional income decreased after the introduction of the BOS, although this additional income was levied from parents who were (ironically) not well-off. All of this problem originated from the government's, especially the regional government's, lack of concern. The BOS Program was wrongly considered sufficient to resolve all funding problems in schools.*



Melihat dilema penggunaan dana BOS di sekolah, Tim Pusat (Depdiknas dan Depag) segera tanggap merespon melalui penyempurnaan aturan penggunaan dana BOS. Mulai tahun 2006, terjadi perubahan cukup mendasar, guru PNS boleh memperoleh uang insentif, transportasi, dan sejenisnya selama dalam rangka menyelenggarakan suatu kegiatan sekolah selain kewajiban jam mengajar. Demikian juga jika semua kebutuhan operasional sekolah telah dapat dibiayai dan masih ada sisa dana BOS, maka sisa dana boleh digunakan untuk investasi, misalnya membeli alat peraga, komputer, mebel, dan sebagainya.

### Pengelolaan Program BOS

Program BOS adalah program nasional dengan skala sangat besar, baik dari sasaran maupun jumlah dana. Sasaran Program BOS mencakup sekitar 40 juta siswa setara SD dan SMP di seluruh Indonesia, dengan total dana lebih dari Rp11 triliun per tahun. Dibandingkan dengan program JPS yang diluncurkan ketika Indonesia menghadapi krisis ekonomi pada 1998, skala Program BOS 10 kali lipat lebih besar.

Dengan mempertimbangkan besarnya skala program dan sistem pemerintahan yang desentralistik, pengelolaan Program BOS dilakukan dengan mekanisme dekonsentrasi ke tingkat provinsi. Dana BOS diadministrasikan di DIPA (Dinas Pendidikan Provinsi), dan penyaluran dana BOS disalurkan dengan mekanisme perbankan langsung ke rekening sekolah. Hal ini memberikan dampak yang sangat positif, karena sejak adanya BOS, data seluruh sekolah otomatis tercatat, baik jumlah siswa maupun nomor rekening sekolah.

Meskipun dana diadministrasikan di provinsi, namun peran masing-masing tingkatan telah diatur. Peran Tim Pusat dititikberatkan pada proses perencanaan dan pemantauan, Tim Provinsi bertugas untuk menyalurkan dana ke sekolah dan melakukan pemantauan, sedangkan Tim Kabupaten/Kota bertugas mendata jumlah siswa per sekolah dan memantau. Setiap tim di tingkat pusat maupun daerah terdiri dari personel yang berasal dari unsur Depdiknas dan Departemen Agama dengan konsep *joint-management* (pengelolaan bersama).

### Penutup

Meskipun Program BOS sampai saat ini dinilai beberapa pihak berjalan baik (misalnya oleh Badan Pengawasan Keuangan dan Pembangunan/BPKP), namun masih banyak tantangan dan hal-hal yang harus disempurnakan.

Peningkatan komitmen pemda terhadap anggaran pendidikan, peningkatan transparansi kepala sekolah dalam pengelolaan dana, dan peningkatan peran komite sekolah sebagai alat kontrol sekolah merupakan tiga hal yang menjadi tantangan berat saat ini. Selanjutnya, masih diperlukan penyempurnaan pedoman pelaksanaan program, khususnya mengenai pelaporan dan penyelesaian kasus, termasuk sanksi jika terjadi pelanggaran. Terakhir, hal yang tidak kalah penting adalah upaya meningkatkan unit biaya BOS sesuai dengan kebutuhan riil dan disesuaikan besarnya dengan tingkat kesulitan wilayah. ■

*Seeing the dilemma on the use of the BOS funds in schools, the central team (the Ministry of National Education and the Ministry of Religious Affairs) immediately responded with the refinement of the regulations on the usage of the BOS funds. Commencing in 2006, there are fundamental changes: civil service teachers may receive incentives, transportation allowances, and so forth as long as they are used for school-related activities outside their obligatory teaching hours. Likewise, in the case when all school operating needs have already been funded and there are still unspent BOS funds, then the remaining funds may be used for investments, for example, for purchasing visual aids, computers, furniture, and so forth.*

### The Management of the BOS Program

*The BOS Program is a very large-scale national program in terms of both the targeted recipients and the volume of the funds. The number of the targeted recipients of the BOS Program is approximately 40 million students at the SD and SMP levels all across Indonesia, with the total funding of more than Rp11 trillion per year. Compared with the JPS Program which was launched when Indonesia was facing the economic crisis in 1998, the scale of the BOS Program is ten times larger.*

*Considering the large scale of the program and the government's system of administration that is decentralized, the management of the BOS Program is conducted with a deconcentration mechanism to the provincial level. The BOS funds are administered in the DIPA (provincial education office) and the disbursement of the BOS funds is done through a banking mechanism where funds are transferred directly into school accounts. This has a very positive impact because, since the introduction of the BOS, the data on all schools, including the number of students and the schools' bank account number, are automatically recorded.*

*Although the funds are administered at the provincial level, the role of each level has been regulated: the role of the central team is emphasized on the planning and monitoring processes; the provincial team has the tasks of disbursing funds to schools and conducting the monitoring activity; as for the kabupaten/kota team, it has the tasks of collecting data on the number of students per school and conducting the monitoring activity. Every team at all levels consists of personnel from both the Ministry of National Education and the Ministry of Religious Affairs, working together using the concept of joint-management.*

### Concluding Remarks

*Although the BOS Program has been considered by some parties, for example, the State Finance and Development Surveillance Agency (Badan Pengawasan Keuangan dan Pembangunan: BPKP), to be running well until now, however, there are still many challenges that have to be faced and aspects that have to be improved.*

*Enhancing the commitment of the regional government to the education budget, increasing the transparency of school principals in the management of the BOS funds, and increasing the role of school committees as a tool for control, are the three major challenges faced at the present time. Furthermore, there is still a need to improve the program's operational guidelines, particularly on reporting and case resolution, including sanctions against breaches. Finally, an issue of no less importance is the effort to increase the BOS unit cost in accordance with its actual need, adjusting to the level of difficulty of each region. ■*

# BOS: SOLUSI TEPAT UNTUK MASALAH-MASALAH PENDIDIKAN DI INDONESIA?

## BOS: THE RIGHT SOLUTION TO EDUCATION PROBLEMS IN INDONESIA?

Riswan Lapagu\*



Dok. CBE/CBE Doc.

Pemerintah dan DPR merespons penolakan masyarakat terhadap kenaikan harga BBM pada Maret dan Oktober 2005 dengan mengeluarkan Program Kompensasi Pengurangan Subsidi Bahan Bakar Minyak (PKPS-BBM). Program ini difokuskan pada empat bidang, yaitu: kesehatan, pendidikan, pembangunan prasarana perdesaan, dan perbaikan kesejahteraan masyarakat miskin melalui subsidi langsung tunai.

Dalam bidang pendidikan, tujuan PKPS-BBM adalah untuk membebaskan semua atau sebagian biaya pendidikan yang dikeluarkan oleh orang tua siswa agar dapat mendukung percepatan penuntasan wajib belajar sembilan tahun yang diproyeksikan akan dicapai pada Tahun Ajaran 2008/2009 dan untuk membantu siswa dari keluarga tidak mampu/miskin agar mereka memperoleh layanan pendidikan dasar. Untuk itu, pemerintah membagi PKPS-BBM Bidang Pendidikan ke dalam dua bentuk, yaitu: Bantuan Operasional Sekolah (BOS) dan Bantuan Khusus Murid (BKM). BOS diperuntukan bagi satuan pendidikan dasar yang terdiri atas SD/MI/SDLB dan SMP/MTs/SMPLB negeri maupun swasta serta SD Salafiyah dan SMP Salafiyah yang menyelenggarakan program wajib belajar sembilan

The government and DPR responded to the community's rejection of the fuel price increases in March and October 2005 by establishing the Fuel Subsidy Reduction Compensation Program (Program Kompensasi Pengurangan Subsidi Bahan Bakar Minyak: PKPS-BBM). This program is focused on four areas: health, education, the construction of rural infrastructure, and the enhancement of the welfare of the poor through direct cash transfers.

In the education sector, the aim of PKPS-BBM is to exempt parents from all or most of the education costs so as to accelerate the completion of the nine-year compulsory basic education program that is projected to be achieved by the 2008-2009 academic year and to assist students from poor families so they can receive basic education. To achieve this aim, the government divided the PKPS-BBM for the Education Sector into two parts, namely the School Operational Assistance (Bantuan Operasional Sekolah: BOS) Program and the Special Assistance for Students (Bantuan Khusus Murid: BKM) Program. The BOS funds were allocated for basic education units consisting of public and private SD/MI/SDLB (primary schools or the equivalent) and SMP/MTs/SMPLB (junior high schools or the equivalent), and the Salafiyah primary and junior high schools (traditional Islamic boarding schools) that implemented

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tahun. Sedangkan Program BKM diperuntukkan bagi siswa SMA/SMK/MA dan SMLB negeri dan swasta dari keluarga tidak mampu/miskin.

Menurut Mendiknas (*Kompas*, 29 Oktober 2005) pada tahun 2005 dana BOS dan BKM yang telah disalurkan pemerintah masing-masing sebesar Rp5,14 triliun dan Rp1,06 triliun. Sedangkan untuk 2006 pemerintah menganggarkan Rp11,12 triliun untuk PKPS-BBM Bidang Pendidikan yang terdiri atas BOS sebesar Rp10,32 triliun, BKM sebesar Rp544 miliar dan Dana Pengawasan sebesar Rp258 miliar. Tapi pada kenyataannya, Program BOS belum menunjukkan dampak yang signifikan terhadap pengurangan angka putus sekolah dan terbukanya akses pendidikan yang murah bagi semua warga negara, terutama masyarakat miskin.

Untuk melihat apakah Program BOS mampu mendukung percepatan penuntasan wajib belajar dan membebaskan siswa dari berbagai pungutan biaya pendidikan, The Center for the Betterment of Education (CBE) melakukan pemantauan Program BOS pada sejumlah sekolah SD dan SMP di wilayah Jakarta, Depok, dan Tangerang bersamaan dengan penerimaan siswa baru Tahun Ajaran 2005/2006 lalu. Selain itu, tingkat keberhasilan BOS juga diamati dari sejumlah kasus yang dimuat koran.

Di Bogor, misalnya, rata-rata setiap Rukun Tetangga (RT) mempunyai sekitar sepuluh anak dari keluarga miskin yang tidak bisa melanjutkan sekolah (*Kompas*, 27 Agustus 2005). Sementara itu, di DKI Jakarta menurut data Dinas Pendidikan Dasar (Dikdas) seperti dilansir *Kompas* (24 April 2006), sedikitnya 535 gedung SDN dan 238 gedung SMPN dalam kondisi rusak dan perlu segera direhabilitasi. Begitu juga tentang pendidikan bebas biaya, ternyata kondisi di lapangan menunjukkan bahwa setelah Program BOS dan BKM berjalan berbagai jenis pungutan kepada siswa masih saja terjadi. Seperti di SDN Dalung, Kecamatan Kuta Utara, Kabupaten Badung misalnya, pihak sekolah memungut iuran antara Rp600.000 untuk siswa kelas I dan Rp400.000 untuk siswa kelas II dan kelas III (*Kompas*, 19 Juli 2005). Atau sebagaimana yang terjadi di Lampung (*Kompas*, 22 Juli 2005), di mana seorang ibu warga Gudang Agen, Pesawahan, Teluk Betung, Bandar Lampung, rela terjerat utang

*the nine-year compulsory basic education program, while the BKM funds were given to students of public and private SMA/SMK/MA and SMLB (senior high schools or the equivalent) from poor families.*

*According to the Minister of National Education (Kompas, 29 October 2005), the BOS and BKM funds that were disbursed by the government in 2005 reached Rp5.14 trillion and Rp1.06 trillion respectively. As for the year 2006, the government has budgeted Rp11.12 trillion for the PKPS-BBM for the Education Sector which consists of Rp10.32 trillion for the BOS Program, Rp544 billion for the BKM Program and Rp258 billion for Supervisory Funds. In reality, though, the BOS Program has not shown a significant impact on the reduction of the school dropout rate and the increased access to affordable education for all Indonesian citizens, especially the poor.*

*To examine whether the BOS Program is able to support the acceleration of the completion of the compulsory education program and exempt students from various education levies, The Center for the Betterment of Education (CBE) undertook an observation of the BOS Program in a number of primary and junior high schools in the Jakarta, Depok, and Tangerang areas during the enrollment of new students for the 2005/2006 academic year. In addition, a number of cases reported in newspapers were also taken into account to determine the level of success of the BOS Program.*

*In Bogor, for example, on average, each neighborhood unit (Rukun Tetangga: RT) has approximately 10 children from poor families who cannot continue their school (Kompas, 27 August 2005), whereas in DKI Jakarta, according to the Basic Education Office (Dikdas) data as reported by Kompas (24 April 2006), at least 535 public primary school buildings and 238 public junior high school buildings are in poor condition and need to be rehabilitated immediately. This is also the case with the effort to implement free education. The conditions in the field show that after the BOS and BKM Programs commenced operating, various types of levies are still being imposed on students. In the Dalung public primary school in Kecamatan Kuta Utara, Kabupaten Badung, for example, the school levied contributions between Rp600,000 for Grade I students and Rp400,000 for Grade II and Grade III students (Kompas, 19 July 2005). Another case occurred in Lampung, where a*

Dari hasil diskusi dengan orang tua siswa, ditemukan bahwa mereka tidak dilibatkan dalam proses penyusunan RAPBS.

*Based on discussions with students' parents, it was found that they were not involved in the preparation of school budgets (RAPBS).*



Dok. CBE/CBE Doc.



pada rentenir demi membayar Rp150.000 untuk pembayaran seragam olahraga, serta dua buku paket, yakni buku matematika dan buku olahraga. Kedua contoh kasus pungutan sekolah di atas terjadi pada saat awal masuk tahun ajaran baru 2005/2006.

Contoh kasus-kasus di atas diperkuat dengan hasil pemantauan CBE terhadap pelaksanaan BOS di wilayah Jakarta, Depok, dan Tangerang. CBE menemukan fakta di lapangan bahwa pihak sekolah masih memungut biaya formulir pendaftaran antara Rp10.000 – Rp20.000 per siswa, Dana Sumbangan Pendidikan (DSP), atau uang pangkal, yang besarnya antara Rp200.000 – Rp600.000, biaya seragam antara Rp50.000 – Rp125.000 per siswa, serta biaya buku paket pelajaran antara Rp80.000 – Rp184.000 per siswa. Hal lain yang menarik, ternyata pada umumnya sekolah-sekolah yang dipantau tidak melibatkan orang tua siswa dalam proses penyusunan Rencana Anggaran Pendapatan dan Belanja Sekolah (RAPBS). Bahkan para orang tua siswa yang menjadi sumber informasi mengaku kurang memahami Program BOS.

Kenyataan seperti yang ditemukan di atas menunjukkan bahwa Program BOS bukanlah solusi yang tepat untuk mengatasi masalah pendidikan di Indonesia. BOS hanya semacam kebijakan tanggap darurat yang bersifat sesaat. Pemerintah sebaiknya lebih memfokuskan pada tanggung jawabnya untuk memenuhi pendanaan pendidikan 20% sebagaimana yang diamanatkan dalam UUD 1945 dan UU 20/2003 tentang Sistem Pendidikan Nasional sehingga pendidikan bebas biaya dan bermutu yang merupakan hak setiap warga negara Indonesia dapat segera terwujud. ■

*mother in Gudang Agen, Pesawahan, Teluk Betung, Bandar Lampung, was trapped in debt to a loan shark because of borrowing Rp150,000 to pay for a sports uniform and mathematics and sports textbooks (Kompas, 22 July 2005). The two cases of school levies mentioned above occurred at the beginning of the 2005/2006 academic year.*

*These cases were supported by the results of the CBE's monitoring on the implementation of the BOS in the Jakarta, Depok, and Tangerang areas. The CBE found that schools were still levying the costs of registration forms between Rp10,000 – Rp20,000 per student, the Education Contribution Funds (Dana Sumbangan Pendidikan: DSP), or the entrance fees, in the amounts between Rp200,000 – Rp600,000, the uniform costs between Rp50,000 – Rp125,000 per student, and the costs of textbooks between Rp80,000 – Rp184,000 per student. Another interesting issue is that, in general, the monitored schools did not involve parents in the preparation of school budgets (RAPBS). In fact, all parents who were interviewed confessed that they did not understand the BOS Program.*

*The above situation show that the BOS Program is not the right solution to resolve education problems in Indonesia. The BOS is only a kind of emergency policy that is temporary in nature. The government should focus more on their responsibility to fulfill the 20% target for the education budget allocation as mandated in the 1945 Constitution and Law No. 20 of 2003 on the National Education System so that free and quality education that is the right of every Indonesian citizen can be immediately realized. ■*



Dok. SMERU/SMERU Doc.

Pemerintah harus berupaya memenuhi pendanaan pendidikan 20% sebagaimana diamanatkan dalam UUD 1945 dan No. UU 20/2003 tentang Sistem Pendidikan Nasional.

*The government should make efforts to fulfill the 20% target for the education budget allocation as mandated in the 1945 Constitution and Law No. 20 of 2003 on the National Education System.*