

**ELEMENTARY SCHOOL MANAGEMENT BASED SCHOOL OPERATING
COST**

(A Site Study at SD Tidar 1 Magelang)



THESIS

**Submitted as a Partial Fulfillment of the Requirements
for Getting Master Degree of Education
in Educational Management Department**

by

Ign. Slamet Waluyo
Q. 100.090.155

**GRADUATE SCHOOL
MUHAMMADIYAH UNIVERSITY OF SURAKARTA**

2011

CONSULTANT NOTE

Prof. Dr. Harsono, M.S.

First Consultant

Subject: Thesis of Ign. Slamet Waluyo

To : The Director of Graduate School

Muhammadiyah University of Surakarta

Assalamu'alaikum Warohmatullahi Wabarokatuh.

After reading and giving suggestion to the thesis of

Name : Ign. Slamet Waluyo

Student number : Q 100 090 155

Department : Educational Management

Title : *Elementary School Management Based School Operating Cost
(A Site Study at SD Tidar 1 Magelang)*

This thesis has been approved to be examined by the board of examiners of Graduate School, Muhammadiyah University of Surakarta

Wassalamu'alaikum Warohmatullahi Wabarokatuh.

Surakarta, October , 2011

First Consultant

Prof. Dr. Harsono, M.S.

CONSULTANT NOTE

Dr. Bambang Sumardjoko, M.Pd.

Second Consultant

Subject: Thesis of Ign. Slamet Waluyo

To : The Director of Graduate School

Muhammadiyah University of Surakarta

Assalamu'alaikum Warohmatullahi Wabarokatuh.

After reading and giving suggestion to the thesis of

Name : Ign. Slamet Waluyo

Student number : Q 100 090 155

Department : Educational Management

Title : *Elementary School Management Based School Operating Cost
(A Site Study at SD Tidar 1 Magelang)*

This thesis has been approved to be examined by the board of examiners of Graduate School, Muhammadiyah University of Surakarta

Wassalamu'alaikum Warohmatullahi Wabarokatuh.

Surakarta, October , 2011

Second Consultant

Dr. Bambang Sumardjoko, M.Pd.

ACCEPTANCE

**ELEMENTARY SCHOOL MANAGEMENT BASED SCHOOL OPERATING
COST**

(A Site Study at *SD Tidar 1 Magelang*)

by:

Ign. Slamet Waluyo
Q. 100.090.155

Accepted by the Board of Examiners
Of Educational Management, Graduate School
Muhammadiyah University of Surakarta
On Wednesday, October 12th, 2011

Team of Examiners:

- | | |
|---|----------|
| 1. Prof. Dr. Harsono, M.S. | (.....) |
| Chair Person | |
| 2. Dr. Bambang Sumardjoko, M.Pd. | (.....) |
| Member | |
| 3. Dr. Haryoto, M.Sc. | (.....) |
| Expert | |

Surakarta, November 10th, 2011

Director,

Prof. Dr. Khudzaifah Dimiyati, S.H, M.Hum

TESTIMONY

Herewith, I testify that in this research paper there is no plagiarism of the previous literary work which has been raised to obtain master degree of a university, nor there are opinions or masterpieces which have been written or published by others, except those the writing which are referred to the manuscripts mentioned in bibliography.

Hence later, if it is proven that there are some untrue statements in this testimony, I will hold fully responsibility.

Surakarta, October, 2011

Writer,

Ign. Slamet Waluyo

MOTTO

Try not to be a successful person but be a useful person
(Einstein)

DEDICATION

This research paper is dedicated to:
My beloved wife and my children

ACKNOWLEDGMENT

Praise is for God who has give Guidance and Mercy, so the thesis entitled *Elementary School Management Based School Operating Cost (A Site Study at SD Tidar 1 Magelang)* can be finished. This thesis is one of academic requirements to get the degree of Educational Management Master on Graduate School, Muhammadiyah University of Surakarta.

The writing process was not lost of input and suggestion from many parties who can not mention one by one. Therefore, in this occasion, the writer would like to thank to:

1. Prof. Dr. Bambang Setiadji, the Rector of UMS who has given a variety of facilities in completing study at UMS.
2. Prof. Dr. Khudzaifah Dimiyati, M. Hum., The Director of Graduate School at Muhammadiyah University of Surakarta who has given opportunity to the writer to continue the study.
3. Prof. Dr. Harsono, MS, the Head of Educational Management Program, Graduate School, Muhammadiyah University of Surakarta and the advisor that gave guidance, support and suggestion to the writer in the process of finishing this thesis.
4. The Principal of SD Tidar 1 Magelang who had given permission to do this research and the information and cooperation that had given well in the process of this research.

The writer realizes that this research paper is far from being perfect, in order to make it better, the writer accepts some advice and criticism. Finally, the writer wishes this research paper would be useful for all readers.

Surakarta, May 2011

Writer,

Ign. Slamet Waluyo

SUMMARY

Ign. Slamet Waluyo. Q.100.090.155. *Elementary School Management Based School Operating Cost (A Site Study at SD Tidar 1 Magelang)* Thesis. Graduate School, Muhammadiyah University of Surakarta. 2011.

The objectives of this research are to describe (1) the characteristic of policy of BOS program at SD Tidar 1 Magelang; (2) the characteristic of BOS fund allocation at SD Tidar 1 Magelang.

This research is a qualitative research with ethnography design. This research was conducted in SD Tidar 1 Magelang. The resource persons in this research are the principal, BOS treasurer, and teacher. Data collection method used is in-depth interview, observation, and documentation. Data analysis used is an analysis technique arranged in a site. The validity of data uses triangulation.

The results of the research show: (1) The policy of BOS fund includes (1) recording the whole number of students and providing the information and data required by central BOS management team; (b) checking the fund received according to the number of students; (c) appointing the BOS treasurer separated with the routine treasurer; (d) Preparing the School Budget with involving parents. Determining the transparency BOS program policy is a positive way that can be used properly by parents to give their opinion and carry out their role as the control function to the use of fund in the school. There is a cooperation between the principal and parent that show a democratic of policy-making; (2) according to the priority scale if a post is less can be taken to the other post which is still full (*egah-eguh* system); (b) for procurement of textbook and teaching book, recruiting new student, activity of repairing and maintaining school infrastructure, financing bills, guiding activity and developing professionalism of teacher, enrichment activity and remedial, and developing student's talent and interest. The proper use of fund according to the school's need and the rule set is expected to improve the quality of learning. All school communities and parents have the same obligation to actively supervise the use of BOS fund in order to minimize the misuse of the fund.

Keywords: *BOS program policy, Bos fund allocation*

LIST OF ABBREVIATIONS

	Page
1. APBS- <i>Anggaran Pendapatan dan Belanja Sekolah</i> (School Budget)	23
2. ATK- <i>Alat Tulis Kantor</i> (Office Stationary)	24
3. BBM- <i>Bahan Bakar Minyak</i> (Fuel Oil)	7
4. BOS- <i>Bantuan Operasional Sekolah</i> (School Operating Cost)	1
5. BSP- <i>Biaya Satuan Pendidikan</i> (Educational Unit Cost)	7
6. Dikpora- <i>Dinas Pendidikan Pemuda dan Olahraga</i> (Department of Education, Youth and Sports)	1
7. KKG- <i>Kelompok Kerja Guru</i> (Teachers' Working Group)	24
8. KKKS- <i>Kelompok Kerja Kepala Sekolah</i> (Principal Working Group)	24
9. LPJ- <i>Laporan Pertanggung Jawaban</i> (Accountability Report)	3
10. MI- <i>Madrasah Ibtidaiyah</i> (Islamic Elementary School)	1
11. Mts- <i>Madrasah Tsanawiyah</i> (Islamic Secondary School)	1
12. PKPS BBM- <i>Program Kompensasi Pengurangan Subsidi Bahan Bakar Minyak</i> (Fuel Subsidy Reduction Compensation Program)	7
13. PPDB- <i>Penerimaan Peserta Didik Baru</i> (New Students Recruitment)	24
14. RSBI- <i>Rintisan Sekolah Bertaraf International</i> (The Pioneering of International Standard School)	8
15. SBI- <i>Sekolah Bertaraf International</i> (International Standard School)	8
16. SBS- <i>Subsidi Bantuan Sekolah</i> (School Subsidy)	2
17. SD- <i>Sekolah Dasar</i> (Elementary School)	1
18. SDLB- <i>Sekolah Dasar Luar Biasa</i> (Extraordinary Elementary School)	8
19. SMP- <i>Sekolah Menengah Pertama</i> (Secondary School)	1
20. UU- <i>Undang-undang</i> (Law)	2

TABLE OF CONTENTS

TITLE	i
CONSULTANT NOTE	ii
ACCEPTANCE	iv
TESTIMONY	v
MOTTO	vi
ACKNOWLEDGEMENT	vii
SUMMARY	viii
LIST OF ABBREVIATIONS	ix
TABLE OF CONTENTS	x
CHAPTER I INTRODUCTION	1
A. Background.....	1
B. Focus of Research	4
C. Objectives of Research.....	4
D. Benefits of Research.....	5
E. Glossary	5
CHAPTER II THEORY	7
A. School Operating Cost (BOS) fund.....	7
B. Management of School Fund.....	8
C. Previous Research	10
CHAPTER III METHOD	12
A. Type and Design of Research	12
B. Location of Research.....	12
C. Role of Researcher	13
D. Data, Data Source	14
E. Data Collection	15
F. Data Analysis	16
G. Data Validity.....	18

CHAPTER IV	DATA DESCRIPTION AND FINDINGS	20
	A. Data Description	20
	1. BOS Program Policy at SD Tidar 1 Magelang	20
	2. BOS Fund Allocation at SD Tidar 1 Magelang	23
	B. Findings	26
CHAPTER V	DISCUSSION AND THEORY OF THE RESULTS	30
	A. Discussion	30
	1. BOS Program Policy at SD Tidar 1 Magelang.....	30
	2. BOS fund Allocation at SD Tidar 1 Magelang	35
	B. Theory of The Results	39
CHAPTER VI	CLOSURE	40
	A. Conclusion	40
	B. Implication	41
	C. Recommendation.....	41
BIBLIOGRAPHY	38