

Kewenangan Pemerintah dan Pemerintah Daerah dalam Program Bantuan Operasional Sekolah (BOS) pada Jenjang Pendidikan Dasar di Masa Pandemi Coronavirus Disease 2019 (Covid-19) = The Authority of The Government and Local Governments in The School Operational Assistance Program (BOS) at The Primary Level of Education During The Pandemi Coronavirus Disease 2019 (Covid-19)

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Abstrak

Bantuan Operasional Sekolah (BOS) berperan sangat penting dalam penyelenggaraan pendidikan pada jenjang pendidikan dasar di masa pandemik Covid-19. Kebutuhan di masa pandemik yang belum diakomodir dalam peraturan sebelumnya memaksa Pemerintah untuk melakukan perubahan sehingga BOS dapat digunakan untuk memenuhi kebutuhan sekolah di masa pandemik. Namun perubahan pada komponen pendanaan BOS disingkapi berbeda dikarenakan Undang-Undang Pemerintahan Daerah. Dalam upaya menyusun penelitian ini, jenis penelitian adalah penelitian hukum normatif dengan menggunakan pendekatan perundang-undangan, pendekatan konseptual, pendekatan historis, dan pendekatan perbandingan. Pada akhirnya diketahui bahwa pendanaan BOS dari Kementerian Keuangan ada yang dilakukan secara sentralisasi oleh Kementerian Agama dan desentralisasi melalui Kementerian Pendidikan dan Kebudayaan dengan melibatkan Kementerian Dalam Negeri. Dalam sistem desentralisasi dimana Pemerintah Daerah bukanlah organ dari Kementerian Pendidikan dan Kebudayaan, terjadi permasalahan diantaranya keraguan melaksanakan BOS yang disesuaikan dengan kebutuhan di masa pandemik, sehingga pelaksanaan BOS di masa pandemik Covid-19 di tingkat daerah sempat terkendala. Selain itu perubahan penganggaran akibat perubahan BOS yang disesuaikan dengan kebutuhan di masa pandemik juga mengakibatkan perubahan pada anggaran daerah yang telah ditetapkan di tahun sebelumnya. Agar dapat melaksanakan BOS yang telah disesuaikan dengan kebutuhan di masa pandemik Covid-19 maka pemerintah daerah berinisiatif dengan tindakan diskresi dan melakukan perubahan anggaran pendapatan dan belanja daerah (APBD).

.....School Operational Assistance (BOS) has a very important role in the implementation of education, notably during the Covid-19 pandemic. The needs during the pandemic that had not been accommodated in the previous regulations, forced the Government to amendments so could also be used to meet the needs of schools during the pandemic. However, amendments are interpreted differently due to the Regional Government's constitution. Therefore, to compile this research, used normative legal research using statutory, conceptual, historical, and comparative approach. BOS funding from the Ministry of Finance was carried out centrally by the Ministry of Religious Affairs and decentralized through the Ministry of Education and Culture with the involvement of the Ministry of Home Affairs. In a decentralized system where the Regional Government is not an organ of the Ministry of Education and Culture, there are issues including doubts about implementing BOS which has been adjusted to the needs during the pandemic, so the implementation of BOS during the Covid-19 pandemic at the regional level was hampered. In addition, changes in budgeting due to changes in BOS also resulted in changes to the regional budgets that have actually been set in the previous year. In order to implement BOS that has been adapted to the needs of

Covid-19 pandemic, the regional government has taken the initiative to take discretionary actions and make changes to the regional revenue and expenditure budget (APBD).