

## **ABSTRACT**

*Bantuan Operasional Sekolah (BOS) is one of the government programs designed to improve equal access to education in Indonesia which in its activities is used to carry out non-personnel activities for basic education units to implement compulsory education programs. Bantuan Operasional Sekolah (BOS) must also be implemented optimally to finance teaching and learning activities so that the results are maximized. And can maximize government goals.*

*The purpose of this study was to determine the effectiveness and progress of the State Junior High School BOS program in Bonang Regency in 2022 with respondents receiving BOS funds. The samples in this study were SMPN 1, SMPN 2 and SMPN 3 Bonang. The method used in this study uses two analytical methods, namely quantitative descriptive method using three indicators, namely flexibility, transparency, and accountability to see the effectiveness of the BOS Fund Program, and using the Benefit Incident Analysis (BIA) method.*

*Based on the results of research conducted at public junior high schools in Bonang District, the BOS Fund program was seen from its effectiveness as seen in the Flexibility Indicator as much as 56%, the Transparency Indicator as effective as 1%, and the Accountability Indicator as effective as 58%. As for the distribution of benefits from the BOS Fund program, at public junior high schools in Bonang District, the lowest income was only 6% of the BOS Fund program and the distribution of benefits received by the highest income group was 8%. In addition, for the sustainability of the BOS Fund program, 91% of respondents said that the BOS Fund program really helps the community and must still be given in schools.*

**Keywords:** *BOS, Benefit Incidence Analysis, Effectiveness, Government Expenditure*