

ABSTRACT

This study aims to determine the pattern of distribution of School Operational Assistance Program funds (BOS) in the city of Semarang, which is one form of government spending in the form of subsidies for the education sector as a compensation for the reduction of subsidies for fuel oil. Progression of the School Operational Assistance program also investigated the role in addition to the role of government, schools and communities in the passage of the School Operational Assistance program. The city of Semarang is the capital city of Central Java Province, Semarang therefore be an role model for other regions in Central Java Province.

This research was conducted by survey method through questionnaires distributed to schools which became the study sample. School that be sample of this study is Tambak Aji 04 Elementary School, Pendrikan Tengah 02 Elementary School, 16 junior high school, 30 junior high school and 07 junior high school that located in the city of Semarang. In-depth interviews on school heads are used as complementary data to complement the deficiencies contained in the Benefit Incidence Analysis (BIA). BIA is used to see if the program is the School Operational Assistance progressive policy. It is also used for mapping the distribution of benefits to recipients of BOS funds.

Results indicated that the BOS is a progressive policy. BOS evenly received by each class of society, but the role of government and society in terms of surveillance is low, it is shown from the lack of government attention to the difficulties faced by the school. Monitoring by the community also quite weak, this is indicated by the lack of community response in terms of public ignorance about the purpose of BOS, BOS amount received by the school, and lack of public curiosity about the use of BOS funds are shown with 75% of respondents never try to get information about the use of funds BOS at the school.

Keywords: Government Spending, Benefit Incidence Analysis, BOS