

ABSTRAK

**EVALUASI PELAKSANAAN PROGRAM
BANTUAN OPERASIONAL SEKOLAH (BOS)
DI SMP KABUPATEN KLATEN**

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Penelitian ini bertujuan untuk mengevaluasi: 1) Penyaluran dana BOS di SMP Kabupaten Klaten, 2) Pemanfaatan dana BOS di SMP Kabupaten Klaten dan 3) Pertanggungjawaban dana BOS di SMP Kabupaten Klaten.

Penelitian ini mengambil 14 sampel SMP di Kabupaten Klaten. Teknik pengumpulan data yang digunakan adalah dokumentasi dan wawancara. Untuk menjawab masalah penelitian ini digunakan teknik analisis data kualitatif dengan melalui 3 alur kegiatan yang terjadi secara bersama-sama, yaitu reduksi data, penyajian data dan penarikan kesimpulan.

Hasil dari penelitian menunjukkan bahwa:

1. Sebagian besar penyaluran dana BOS di SMP Kabupaten Klaten belum sesuai ketentuan (53,57 % belum sesuai dan 46,43 % sudah sesuai).
2. Sebagian besar pemanfaatan dana BOS di SMP Kabupaten Klaten belum tepat sasaran (52,32 % belum tepat sasaran dan 47,68 % sudah tepat sasaran).
3. Sebagian besar pertanggungjawaban dana BOS di SMP Kabupaten Klaten belum transparan (71,43 % belum tranparan dan 28,57 % sudah transparan).

ABSTRACT

**EVALUATION OF THE IMPLEMENTATION OF SCHOOL
OPERATIONAL ASSISTANCE PROGRAM IN JUNIOR HIGH SCHOOLS
IN KLATEN REGENCY**

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The purposes of the research are to evaluate: (1) the distribution; (2) benefit; and responsibility of school operational assistance fund in Junior High Schools in Klaten Regency.

The populations of the research were 14 Junior Schools in Klaten Regency. The techniques of data collection were interview and documentation. The technique of analyzing the data was *quantitative* by applying three activities done in sequence, namely reducing the data, exposing the data and making conclusion.

The result of this research shows that:

1. The distribution of school operational assistance fund in Junior High Schools in Klaten Regency only reached 46.46%. It is still far from the target.
2. The benefit of school operational assistance fund in Junior High Schools in Klaten regency is only 47.68%.
3. The transparency of the responsibility of school operational assistance fund in Junior High Schools in Klaten Regency is very low. It is only 28.57%.