

ABSTRACT

ANALYSIS OF COSTS AND BENEFITS SPECIAL ALLOCATION FUND (DAK) ON DEVELOPMENT IN THE ELEMENTARY SCHOOL BANDAR LAMPUNG CITY 2008-2010

By

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Special Allocation Fund (DAK) in education is an aid to a specific area to fund education support services which is the authority and responsibility of regional and jangkawan towards increasing the quality of educational services at the elementary level / SDLB, finance the physical needs of facilities, infrastructure and educational equipment to be regional affairs and become a national priority. One effort to support the development of education is a national education system.

The purpose of this study was to determine the cost and benefit analysis of the Special Allocation Fund (DAK) for receiving education in the municipalities DAK Bandar Lampung. DAK is the stream to SD Negeri 1 Mutual Aid has benefits that are found B / C ratio by the school can be perceived both school facilities and renovating buildings in repair using the DAK education.

Background underlying this paper is that the development Alkoasi Fund (DAK) from the years 2008-2010 to fall, due to Bandar Lampung city education office has the overall record SD / SDLB receiver DAK, and many schools had received the previous year DAK did not file return , DAK recipient criteria of education are more focused on renovation of space and kelas.ini evident from the many classrooms are damaged to 46%.

Special allocation funds (DAK) in education in 2008 amounted to Rp 17,748,500,000, - allocated are allocated to the implementation of the 9-year compulsory education program, and in 2009 Budget DAK Rp 29,048,250,000, -. Allocated to the rehabilitation of the SD / SDLB whereas DAK in 2010 budget of Rp 17,569,200,000.

While the number of SD / SDLB receiver DAK in 2008 as many as 85 schools in 2009 amounted to 58 schools and in 2010 amounted to 29 schools. When viewed from the data from 2008 to 2010 has up and down the schools that received city DAK Bandar Lampung. For each recipient schools for Rp.260.000.000 DAK and meubelair intended for libraries and the means of improving the quality of education.

Target achievement of educational development Bandar Lampung in 2008 up to 2010 for the WFA in 2010 on target to achieve 125% while the rehab of the building for SD / SDLB is 100% while for the quality of teachers sebesar 80%. teachers' needs for each type and level of education such as a house caretaker, official residences of teachers, WC, much damaged library facilities.

To overcome these problems, the government should cover the city of Bandar Lampung in a shortage of funds for the rehabilitation of classrooms in 2010 can be realized in the coming year and in determining the distribution of schools receiving a special allocation fund (DAK) higher priority for the school's most widely available building space class that was heavily damaged so that the target distribution of equalization of school facilities in the city of Bandarlampung can be achieved.