

***Analysis of Management of Regular School Operational Assistance Funds (Bos) during the Covid-19 Pandemic (Case Study at Al Muttaqin Junior High School in Jember Regency)***

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**ABSTRACT**

*This study aims to explain the analysis of the management of regular School Operational Assistance (BOS) funds during the Covid-19 pandemic at Al Muttaqin Junior High School in Jember Regency with conformity indicators based on Permendikbud No. 6 of 2021. This research is included in descriptive qualitative research. The data used in this study are primary data and secondary data. The data collection procedure is through interviews and documentation. Technical data analysis is used, namely with the Miles and Huberman model including data reduction, data presentation, and drawing conclusions. The validity of the data uses triangulation techniques, namely source triangulation and techniques.*

*The results of this study show that the analysis of the management of regular School Operational Assistance (BOS) funds during the Covid-19 pandemic at Al Muttaqin Junior High School in Jember Regency is in accordance with the indicators of Permendikbud No. 6 of 2021 which starts from the planning, implementation, and reporting stages. However, there is an additional financing ranging from planning to reporting, namely health financing related to preventing the transmission of the Covid-19 pandemic. The obstacles faced are not so serious, so that the internal school can overcome the problems that occur. The management at Al Muttaqin Junior High School is expected to continue to maintain and improve performance in managing regular BOS funds, so as to facilitate further learning activities.*

**Keywords** : *Analysis of Regular School Operational Assistance (BOS) Fund Management during the Covid-19 Pandemic (Case Study at Al Muttaqin Junior High School in Jember Regency), Permendikbud No. 6 of 2021*