

***Effectiveness of Management of Operational Assistance Funds (BOS) in
Improving the Quality of Education at SMPN 2 Tekung.***

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Abstract

The School Operational Assistance Fund (BOS) program is a government program that was born from policies in the education sector. The main aim is to ease the financial burden for poor people who want to continue their school education. BOS funds are given to all schools throughout Indonesia. SMPN 2 Tekung is one of the schools that receives BOS which can help develop the quality of education, such as providing funding for non-personnel costs. This research aims to see the level of effectiveness of implementing the BOS Fund program with efforts to improve the quality of education at SMPN 2 Tekung in accordance with applicable technical guidelines and whether there are any inhibiting factors in managing the BOS Fund. The method used in the research is descriptive qualitative. The results of the research show that the management of the BOS Fund program at SMPN 2 Tekung to improve the quality of education has been achieved in accordance with the targets of school planning, namely in the area of progress in student achievement. Management of BOS Funds at SMPN 2 Tekung is in accordance with the technical guidelines for BOS Funds by involving the school principal, school treasurer and school committee as mediators between student parents and the school. In the management of BOS Funds at SMPN 2 Tekung there was one small obstacle, namely the delay from other schools in submitting budget reports to the head office, causing the disbursement of BOS Funds to be late, there was a change in the School Activity Plan and Budget Application (ARKAS) from version 3 to version 4 which caused the BOS Fund management team to have to adjust and re-study the application.

Keywords : BOS Funds, effectiveness, boss fund management