

**Analysis of Operational Assistance Fund (BOS)
Management at State Elementary School Plampang Probolinggo**
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ABSTRACT

This research aims to analyze the management of School Operational Assistance (BOS) funds at SDN Plampang Probolinggo based on suitability indicators which refer to Permendikbudristek No. 63 of 2022 concerning Technical Instructions for Management of Educational Unit Operational Assistance Funds. This research uses a qualitative approach with primary data and secondary data as the main sources. Data was collected through interviews and documentation and then analyzed through the stages of data collection, data reduction, data presentation, and drawing conclusions. The validity of the data is obtained by applying two techniques, namely source triangulation and technical triangulation.

The results of this research show that the analysis of the management of School Operational Assistance (BOS) funds at SDN Plampang Probolinggo is in accordance with the indicators of Minister of Education and Culture Regulation No. 63 of 2022 which starts from the planning and budgeting stages, implementation of administration, and accountability reporting. However, there are obstacles faced which are not very significant, namely obstacles in the form of delays in the disbursement of BOS funds at the beginning of the year, however internal school parties can still overcome the problems that occur by borrowing funds from third parties. Management at SDN Plampang Probolinggo is expected to continue to maintain and improve performance in managing BOS funds, so that teaching and learning processes can be facilitated.

Keywords : Boss Fund Management, Permendikbudristek 63 of 2022, SDN Plampang Probolinggo