

***ANALYSIS OF THE EFFECTIVENESS OF SCHOOL OPERATIONAL  
ASSISTANCE (BOS) FUND MANAGEMENT AT SDN 4 TEGALSARI  
BANYUWANGI***

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***ABSTRACT***

*This study aims to analyze the effectiveness of School Operational Assistance (BOS) fund management at SDN 4 Tegalsari, Banyuwangi Regency, based on the Regulation of the Minister of Education, Culture, Research, and Technology Number 63 of 2022 and the principle of Good Governance. This research employed a descriptive qualitative method, with data collected through interviews and documentation involving the principal, treasurer, teachers, and the school committee. The results indicate that BOS fund management has been carried out through the stages of planning and budgeting, implementation and administration, as well as reporting and accountability, referring to the (RKAS) School Activity and Budget Plan and recorded through the ARKAS (School Activity and Budget Planning Application). Based on the five appropriateness indicators (policy appropriateness, implementer appropriateness, target appropriateness, environmental appropriateness, and process appropriateness), the management of BOS funds is considered quite effective. However, the effectiveness is not yet fully optimal, particularly in terms of target appropriateness, as there are still inconsistencies in determining priority needs. In addition, the limited amount of funds, which depends on the number of students, the implementation of BOS funds must be prioritized according to the school's most essential needs.*

***Keywords:*** Effectiveness, BOS Funds, BOS Fund Management.