

***ANALYSIS OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUND
MANAGEMENT IN IMPROVING THE QUALITY OF EDUCATION AT
STATE MIDDLE SCHOOL 2 BANYUGLUGUR***

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ABSTRACT

This study aims to analyze the management of School Operational Assistance (BOS) funds in improving the quality of education at SMP Negeri 2 Banyuglugur. This study is a descriptive qualitative study. The data used in this study are primary and secondary data. Data collection techniques include interviews and documentation. Data analysis techniques use data analysis, data reduction, data presentation, verification/drawing conclusions. Data validity uses source and technical triangulation techniques. The results of this study indicate that the analysis of School Operational Assistance (BOS) fund management in improving the quality of education at SMP Negeri 2 Banyuglugur is in accordance with the indicators of Permendikdasmen No. 8 of 2025 starting from the planning and budgeting stage, implementation of administration, and accountability reporting. Although there are still obstacles on the internal side, the school can overcome existing problems. The management of BOS funds at SMP Negeri 2 Banyuglugur is expected to continue to maintain and improve performance in managing BOS funds, so that it can further improve learning activities..

Keyword : *Financial Management, BOS Funds, Education Quality*