

***REALLOCATION OF SCHOOL OPERATIONAL ASSISTANCE USING AN
INFORMATION SYSTEM FOR MANAGING REGIONAL FINANCIAL
SCHOOL OPERATIONAL ASSSISTANCE FUNDS DURING THE COVID-
19 PANDEMIC AT SMAN 3 RUPAT***

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ABSTRACT

This study aims to find out (1) How is the process of reallocating BOS changes based on the BOS fund policy during the Covid-19 pandemic at SMAN 03 Rupert, (2) How is the process of reallocating BOS changes through SIPBOS KEUDA, (3) What are the obstacles faced by users in the process of reallocating changes in BOS funds based on BOS policies during the Covid-19 pandemic and what are the obstacles faced by users in the process of reallocating BOS changes through SIPBOS KEUDA. Data analysis method used is descriptive qualitative method. The results show that (1) The process of reallocating changes to the BOS program and activities of SMAN 3 Rupert by relaxing the adjustment of the use of BOS funds during the Covid-19 Pandemic. (2) The reallocation process uses the Regional Finance BOS Fund Management Information System (SIPBOS KEUDA) by entering the Planning menu in the form of RKAS to plan changes to school budget activities. (3) Obstacles faced by SMAN 3 Rupert during the Reallocation of Activity Programs and School Budgets in determining activities that are really priority during the Covid-19 Pandemic.

Keywords : Reallocation, School Operational Assistance (BOS), Information System for Management of Regional Finance School Operational Assistance Funds (SIPBOS KEUDA).