## **ABSTRACT**

Jombang Regency implemented the Smart Indonesia Program starting in 2015. Number One of the factors that influences the success of education is fund management, one of which is the Educational Operational Support Costs (BPOPP) fund which supports the implementation of education in schools. The importance of fund management is that good management will be able to help achieve educational goals effectively and efficiently. Good management of Educational Operational Support Costs (BPOPP) funds through a systematic collaborative process starting from planning, implementation, to evaluation. In planning the use of funds for Educational Operational Support Costs (BPOPP), school principals and management must first adjust to the BOS (School Operational Assistance) Work Plan and School Budget (RKAS) because Educational Operational Support Costs (BPOPP) funds are used for management that is not can be funded by BOS (School Operational Assistance) funds. This research aims to determine the role of the East Java Provincial Government regarding operational support costs for providing education at Jogoroto State High School and A Wahid Hasyim Tebuireng High School in 2022.

The research method used was qualitative descriptive, using informants in this research who were the principal and treasurer of Jogoroto State High School and A Wahid Hasyim Tebuireng High School.

The results of the research show that BPOPP at SMAN Jogoroto and SMA A Wahid Hasyim Tebuireng is a program of the East Java Provincial Government through the third Nawa Bhakti Satya program, namely Smart and Healthy East Java, which provides funding for personnel and non-personnel operational support costs for SMAN Jogoroto and SMA A Wahid Hasyim Tebuireng, which comes from APBD funds from the East Java Provincial Government and the East Java Provincial Government, is one of the regional government institutions responsible for providing funds for School Operational Assistance at SMAN Jogoroto and SMA A Wahid Hasyim Tebuireng. One of the responsibilities of the Jombang Education Office is to provide funds for school operational assistance at SMAN Jogoroto and SMA A Wahid Hasyim Tebuireng which is carried out in several stages, namely the supervision stage before implementation by holding socialization, the stage during program implementation by monitoring, and handling community reports related to the implementation of the BPOPP program. This supervision is aimed at BPOPP fund organizers, especially SMAN Jogoroto and SMA A Wahid Hasyim Tebuireng through socialization and monitoring

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