

**Analysis of Operational Assistance Fund (BOS) Management at State  
Elementary School 3 Mimbaan Situbondo**

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**ABSTRACT**

*This research aims to explain the analysis of the management of the School Operational Assistance (BOS) funds at SDN 3 Mimbaan with indicators of compliance based on the Minister of Education and Culture Regulation No. 63 of 2022 regarding Technical Guidelines for the Management of Operational Assistance Funds for Educational Units. This study falls within the qualitative research paradigm. The data used in this research are only primary data. The data collection procedure involves interviews. The data analysis techniques include data collection, data reduction, data presentation, and drawing conclusions. Data validity is ensured using triangulation techniques, specifically source triangulation.*

*The results of this research indicate that the analysis of the School Operational Assistance (BOS) fund management at SD Negeri 3 Mimbaan Situbondo is in accordance with the indicators specified in Minister of Education and Culture Regulation No. 63 of 2022, covering the stages of planning and budgeting, implementation, bookkeeping, and accountability reporting. However, there are encountered challenges, such as the delayed disbursement of BOS funds at the beginning of the year. Nevertheless, the internal school management has effectively addressed these issues. The management at SD Negeri 3 Mimbaan Situbondo is encouraged to maintain and enhance its performance in managing BOS funds, thereby facilitating further improvement in learning activities.*

**Keywords** : *BOS Fund Management, Minister of Education and Culture Regulation No. 63 of 2022, State Elementary School 3 Mimbaan Situbondo*