

***Analysis of the Management of Operational Assistance Funds for Educational Units (BOSP) at SD Negeri 8 Mimbaan Situbondo Regency***

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***ABSTRACT***

*This study aims to analyze the management of the School Operational Assistance Fund (BOSP) at SD Negeri 8 Mimbaan, Situbondo Regency, based on management stages and the principles of Good Governance. The research method used is a qualitative approach with a descriptive design. Data were collected through interviews, observations, and documentation. Data analysis was conducted through data reduction, data presentation, and conclusion drawing. The results show that, in general, the management of BOSP funds has been in accordance with applicable regulations and management stages, including planning, implementation, and reporting. In the planning stage, the preparation of the School Activity and Budget Plan (RKAS) was carried out in a participatory manner and referred to the Regulation of the Minister of Education, Culture, Research, and Technology Number 63 of 2022. In the implementation stage, the use of funds was consistent with the RKAS and conducted in an orderly manner. In the reporting stage, financial reports were prepared periodically and fulfilled administrative requirements as a form of accountability. However, from the perspective of Good Governance, particularly transparency, the management of BOSP funds is not yet fully optimal, due to limited public access to financial reporting information.*

*Keywords: BOSP Funds, Financial Management, Good Governance, Transparency, Accountability.*