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The Professionalism of Treasurers Managing Education Unit Operational Assistance Funds (Study in East Bolaang Mongondow Regency)

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Abstract. This study aims to determine, analyze and describe the professionalism of treasurers managing Education Unit Operational Assistance (BOSP) funds in East Bolaang Mongondow Regency. The professionalism of the treasurer is a crucial aspect in ensuring accountability, transparency, and effectiveness in the use of education funds. The research method used was a qualitative method with a descriptive qualitative approach with data collection techniques through interviews, observations and documentation studies. The research sample amounted to 10 people who were determined using purposive sampling technique. The results showed that the professionalism of the treasurers was not optimal, most of the treasurers had carried out their duties in accordance with applicable regulations, but there were still some obstacles such as lack of technical training, limited understanding of the latest regulations, and delays in fund disbursement which had an impact on the effectiveness of budget management. This study recommends capacity building through continuous training and a more structured monitoring and evaluation system to improve the performance of school treasurers.

Keywords. Professionalism, Treasurer, Fund Management, Education Unit Operational Assistance

A. INTRODUCTION

In the Regulation of the Minister of Primary and Secondary Education of the Republic of Indonesia number 8 of 2025 concerning Technical Guidelines for the Management of Education Unit Operational Assistance Funds, it is explained that the Education Unit Operational Assistance Fund, hereinafter referred to as the BOSP Fund, is a non-physical special allocation fund to support non-personal operational costs for education units. The School Operational Assistance Fund, hereinafter referred to as the BOS Fund, is the BOSP Fund for the operation of the Education Unit in organizing primary and secondary education [1].

Effective and efficient management of BOSP funds is highly dependent on the professionalism of the treasurer in each education unit (Saisarani & Sinarwati, 2021) [2]. Professionalism can ensure transparency, accountability in the use of funds, which in turn will contribute to improving the quality of education (Upura, 2022) [3]. Meanwhile, according to the Regulation of the Minister of Finance of the Republic of Indonesia No. 128 / PMK.OS /

2017 article 1 ayat 12, the Treasurer is any person or entity assigned the task for and on behalf of the state, receiving, storing, and paying submitting money or securities or state goods [4].

According to Ottu and Tamonob (2021:11), professionalism refers to the attitude of members of a profession towards their profession and the degree of knowledge and expertise they have in order to do their work [5]. The professionalism of BOSP treasurers is of course also determined by the educational background, expertise and competencies possessed by each treasurer. In order to support the realization of good, transparent and accountable financial management, it needs to be organized professionally, openly and responsibly in accordance with regulations and the Constitution. Regulation of the Minister of Home Affairs Number 24 of 2020 concerning the Management of School Operational Assistance Funds in Local Governments Article 13 explains the duties and authorities of the treasurer in the sense that the treasurer must have knowledge of basic accounting principles, cash management, financial reports, and applicable tax regulations [6].

Obtained data on the academic qualifications of treasurers in East Bolaang Mongondow Regency in 2025 as follows: SMK N 1 Nuangan (bachelor of Mathematics Education), SMK N 2 Nuangan (bachelor of Information Technology and Computer Science), SMK N Motongkat (bachelor of Information Technology and Computer Science), SMK N Tutuyan (bachelor of Tourism), SMA N Modayag (bachelor of History Education), SMK N Moad (bachelor of Social Studies Education), SMA N Tutuyan (bachelor of Geography Education), SMA N Kotabunan (bachelor of Economics Education), SMK N 1 Kotabunan (bachelor of Mathematics Education). (Source: Biodata of Treasurers in East Bolaang Mongondow Regency).

Based on the data on the educational qualifications of the treasurers of SMK N 1 Nuangan and SMK N 2 Nuangan, it shows that the educational qualifications of the treasurers are not linear with the science of accounting and financial management. Furthermore, the entrusted treasurer is a teacher who is given additional duties as treasurer and does not have work experience in the financial sector.

According to Usman in Febriana (2019: 2), says that competence is something that describes a person's qualifications or abilities, both qualitative and quantitative [7]. Competence is knowledge, skills, and basic values that are reflected in habits of thought and action consistently and continuously so as to enable a person to be competent in the sense of having the knowledge, skills and basic values to do (Masengi et al., 2023) [8]. According to Spencer and Spencer in Susmaini and Ananda (2023: 39), view competence as a prominent characteristic of an individual that is related to effective and/or superior performance in a job or situation [9].

Presidential Regulation Number 7 of 2016 concerning Treasurer Certification at the APBN Management Work Unit states that the State Civil Apparatus (ASN), members of the Indonesian National Army (TNI), and members of the Indonesian National Police (POLRI) who will be appointed as Revenue Treasurer, Expenditure Treasurer, or Assistant Expenditure Treasurer at the State Budget Management Work Unit, must have a Treasurer Certificate (Purba, 2021) [10]. Treasurer Certificate is a written statement from an authorized official as recognition of a person's character, competence, and ability to become a Treasurer (Lubis et al., 2022) [11]. Treasurer Certification is a process of assessing character, competence, and ability for expertise and skills to become a Treasurer which is carried out systematically and objectively through a certification exam. To improve the ability of employees in accordance with established competency standards, it is necessary to carry out treasurer education and training (Lubis, 2021) [12].

Based on preliminary data from treasurers of BOSP funds at state vocational schools in East Bolaang Mongondow Regency, from 2022 to 2024 there has been no guidance and training program for treasurers in carrying out their duties and responsibilities as treasurers. Certification for existing treasurers has not been maximally implemented, so that the treasurers at SMK N 1 Nuangan and SMK N 2 Nuangan do not yet have treasurer certificates.

Regulation of the Minister of Home Affairs No. 3 of 2023 on the Management of BOS Funds in Local Governments Article 2 explains that the management of BOSP funds is an overall activity that includes planning and budgeting of BOSP funds, implementation of BOSP funds, administration of BOSP funds, reporting of BOSP funds, accountability of BOSP funds and supervision of BOSP funds [13].

The understanding and compliance of treasurers with regulations in the process of managing BOSP funds needs to be improved. The data showed that there were delays in the process of preparing and determining the budget at SMK N 1 Nuangan and SMK N 2 Nuangan. Furthermore, delays in the monthly reconciliation process and tax payments to education units resulted in the disbursement of BOSP funds and hampered planned school administration activities. The lack of active involvement of related parties (committees and parents) in budget planning and reporting on the use of BOSP funds.

According to Sutrisno (2009) in Tanjung (2015), said that work discipline is the attitude of a person's willingness and willingness to obey and obey the norms of the rules that apply around him. Furthermore, Sutrisno discipline is a person's behavior in accordance with existing regulations, work procedures, both written and unwritten [14].

The professionalism of treasurers managing BOSP funds has a very important role related to efficiency, accountability, and transparency. The professionalism of treasurers can have an impact on the quality of education in education units. Therefore, the researcher raised the title of this study "The Professionalism of Treasurers Managing BOSP Funds in East Bolaang Mongondow Regency". This study aims to find out, analyze and describe the professionalism of treasurers managing BOSP funds of state vocational schools in East Bolaang Mongondow Regency.

B. METHOD

The research method used is a qualitative method with a descriptive qualitative approach. With qualitative research, the researcher himself with the help of others is the main data collection tool. According to Sugiyono (2012: 59) in Wawointana et al. (2019), in qualitative research the instrument or research tool is the researcher himself [15]. Therefore, the researcher as an instrument must also be validated how far the qualitative researcher is ready to conduct research which then goes to the field.

The research location is at SMK N 1 Nuangan and SMK N 2 Nuangan, Nuangan District, East Bolaang Mongondow Regency. The focus of this research is the Professionalism of Treasurers Managing BOSP Funds at SMKs in Nuangan District, East Bolaang Mongondow Regency with research indicators, namely 1) knowledge and skills; 2) compliance with regulations. The research sample amounted to 10 people who were determined using purposive sampling technique. Data collection techniques through interviews, observations, and documentation studies.

The data analysis technique uses the Miles and Huberman interactive model, namely data collection, data reduction, data display and conclusion drawing/verifying. According to Miles and Huberman in Sugiyono (2024: 132), activities in qualitative data analysis are carried out interactively and take place continuously until completion, so that the data is saturated [16].

For data validity factors, researchers refer to the four criteria expressed by Lincoln and Guba in Mokat et al. (2021), namely credibility, transferability, dependability, and confirmability [17].

C. RESULT AND DISCUSSION

RESULT

This study aims to determine, analyze, and describe the professionalism of treasurers managing BOSP funds at state vocational schools in East Bolaang Mongondow Regency. The professionalism of BOSP fund management has a very important role related to the knowledge and skills of the treasurer and compliance with regulations so that BOSP funds can be managed efficiently, accountably and transparently.

Knowledge and Skills Indicators

This section aims to determine the knowledge and skills of treasurers in carrying out financial management tasks at SMK N in Nuangan District. Researchers conducted interviews with several informants, namely the principal, treasurer, teachers, and school committee.

First, regarding the knowledge and skills of the treasurer, informant GM as the Head of SMK N 1 Nuangan (interview May 7, 2025) explained that the treasurer's duties are quite heavy because he bears financial responsibility. Despite not having a financial education background, the treasurer at the school has integrity, experience and an understanding of financial regulations. The same thing was conveyed by JM, the Head of SMK N 2 Nuangan (May 20, 2025), who said that the treasurer at his school had previous experience in managing BOSP funds.

Informant STH, a teacher at SMK N 1 Nuangan, added that the treasurer had skills in mastering computers and applications and was able to account for school funds effectively. Meanwhile, MM, a teacher at SMK N 2 Nuangan, stated that the treasurer at his school had the ability and skills to manage BOS funds because of his previous experience in the finance team. SM, the secretary of the Committee of SMK N 1 Nuangan (May 7, 2025), argued that ideally the treasurer should have education and experience in finance, with at least a bachelor's degree.

From the interviews, it can be concluded that the treasurers at SMK N Nuangan District have sufficient abilities and skills although their educational qualifications are not in line with their duties, but they have previous experience as a fund management team.

Secondly, regarding educational qualifications, informant GM stated that at SMK N 1 Nuangan there is no State Civil Apparatus (ASN) with a background in economics or financial management, and the current treasurer has a bachelor's degree in mathematics education. Likewise, JM mentioned that the treasurer at SMK N 2 Nuangan has a computer education background, but is still trusted because he has the ability. An interview with MS, the treasurer of the BOSP at SMK N 1 Nuangan, revealed that she has an S1 Mathematics education and found it challenging to learn financial management. Similarly, JHM, the treasurer of SMK N 2 Nuangan, has a bachelor's degree in computer science and had to learn many things related to finance, despite having experience in previous teams. Based on this information, we conclude that the educational qualifications of treasurers in SMK N Nuangan District are not relevant, but their experience and skills are the basis for their trust as treasurers.

Third, regarding the treasurer's tenure, the interview with GM mentioned that the treasurer at SMK N 1 Nuangan has served for more than two years. JM explained that the treasurer at SMK N 2 Nuangan had only been in office for about four months, but had previously been involved in the BOSP fund management team. MS said that she had served as treasurer for more than three years, while JHM only started serving this year. These results show that the

appointment of the treasurer was generally based on experience in the previous fund management team.

Fourth, in terms of training, GM and JM both stated that the treasurers in their schools had attended the treasurer training conducted by the North Sulawesi Province BPMP in March 2025. MS confirmed that in more than three years of service, this was the first time she had attended training. Similarly, JHM said he had attended a similar training in the same month. Informant SM also confirmed that the treasurer at SMK N 1 Nuangan attended the training, known from posts on social media.

Fifth, regarding the benefits of the training for skills improvement, GM mentioned that after the training, the management of BOSP funds at his school became better and more professional. JM also said that there was an improvement in the implementation of the treasurer's duties. MS added that the training gave her an important understanding in planning, accountability of BOSP funds, making withholding receipts, and tax payments. JHM said that the training was very supportive of his duties, especially regarding the handling of capital expenditure, VAT, income tax, and the making of withholding slip in the Coretax application.

From the results of these interviews, it can be concluded that although treasurers at SMK N in Nuangan District do not have educational qualifications according to the financial sector, they have experience, skills, and have attended training that is sufficient to support the implementation of their duties. The training that they attended also proved to have a positive impact in improving their competence in managing BOSP funds, especially in the aspects of taxation and financial accountability.

Table 1. Research Findings Based on Knowledge and Skills Indicators

Focus	Indicator	Findings
Professionalism of Treasurers Managing BOSP Funds	Knowledge and Skills	The educational qualifications of treasurers in SMK N in Nuangan District are not linear or not financial management.
		The implementation of treasurer training has not been carried out regularly. The training will only be held in 2025 when SMA and SMK become the responsibility of North Sulawesi Province.
		Teachers hold positions as treasurers of BOSP funds
		Treasurers at SMK N in Nuangan District have good experience and skills in financial management and IT.

Source: researcher's primary data (2024)

Indicators of Compliance with Regulations

This section examines the compliance of BOSP fund managers with the applicable regulations in SMK N in Nuangan District. This compliance includes the implementation of tasks in accordance with the technical and administrative provisions stipulated in the BOS

Technical Guidelines (Juknis) as well as other relevant financial regulations, both from the central and regional governments.

To explore this information, researchers asked questions to relevant informants about the basis of the regulations used in the management of BOS funds and the compliance in their implementation. The results of the interview with GM, the Head of SMK N 1 Nuangan, explained that the management of BOSP funds at his school referred to the technical guidelines stipulated in the Minister of Education, Culture, Research, and Technology Regulation and Minister of Home Affairs Regulation. GM emphasized that the implementation of BOS fund management was in accordance with the prevailing regulations, and if there were any irregularities, they would become findings by the inspectorate and BPK.

The same thing was expressed by JM, the Head of SMK N 2 Nuangan, who said that the BOSP funds were managed based on the technical guidelines, especially Minister of Education, Culture, Research, and Technology Regulation No 63 of 2023, and according to his observation, the management of BOSP funds in his school had followed these regulations.

The next interview with MS, the treasurer of SMK N 1 Nuangan, corroborated the previous information. MS stated that the management of BOSP funds in her school referred to Minister of Education, Culture, Research, and Technology Regulation No 63 of 2023 and Minister of Home Affairs Regulation No 24 of 2020. She explained that every RKAS preparation had to be verified by the Provincial BOS DIKDA Team and could only be authorized by the Head of the North Sulawesi Provincial Education Office. If the budget planning is not in accordance with the technical guidelines, the approval process will be rejected.

JHM, Treasurer of SMK N 2 Nuangan, said that the management of BOSP funds at his school follows Regulation of the Minister of Primary and Secondary Education No. 8 of 2025, which is the latest regulation, and the management and reporting are done through the ARKAS application in accordance with the stipulated regulations.

Meanwhile, SM as the Secretary of the Committee of SMK N 1 Nuangan, also stated that the regulations implemented in his school referred to Minister of Education, Culture, Research, and Technology Regulation No 63 of 2023, and according to him, the entire management of BOS funds was in accordance with the applicable regulations.

Based on the interviews with the five informants, the researcher concluded that the management of BOSP funds in state vocational schools in Nuangan District had followed the applicable regulations or technical guidelines as stipulated in Minister of Education, Culture, Research, and Technology Regulation No 63 of 2023 and Minister of Home Affairs Regulation No 24 of 2020, as well as the latest regulation, Regulation of the Minister of Primary and Secondary Education No 8 of 2025, which began to be implemented in SMK N 2 Nuangan.

The research was then continued with questions about the procedure or mechanism for the management of BOSP funds in schools, and whether the implementation had followed the stipulated procedures. GM, the Head of SMK N 1 Nuangan, stated that the school had followed the procedures starting from the planning, utilization, reporting, and accountability stages of the BOSP funds.

Similar information was given by JM, the Head of SMK N 2 Nuangan, who mentioned that the procedure for managing BOS funds began with a needs planning meeting with teachers and committees, followed by reporting and accountability that was verified by the BOS Branch Team and the North Sulawesi Provincial Education Office. This procedure had become a routine practice in their school.

The information from the two school principals was reinforced by MS and JHM, the treasurers at SMK N 1 and SMK N 2 Nuangan, respectively. Both stated that all planning and reporting of BOSP funds used the ARKAS application, in accordance with the applicable procedures, and had been well implemented until now.

SM as the Secretary of the Committee of SMK N 1 Nuangan also explained that he, as a representative of parents/guardians of students, was always invited to the budget planning meeting at the end of the year, ensuring that the committee was involved in the process of managing BOSP funds.

From the interviews with the five informants, the researcher concluded that the procedures for managing BOSP funds at SMK N in Nuangan District had been carried out in accordance with the regulations, starting with joint planning, use of funds, reporting, and financial accountability.

Furthermore, the researchers explored the involvement of school committees and teachers' councils in the planning process and the use of BOSP funds. GM mentioned that the planning and management of BOSP funds in his school always involved teachers and the committee in meetings, thus creating transparency and accountability.

JM added that the process of planning, managing, and reporting BOSP funds in his school was also conducted through a joint meeting, involving all relevant parties. JHM corroborated that in the preparation, reporting, and accountability of the budget, the treasurer was always transparent to teachers and committees through the school communication group.

SM also explained that all expenditures were in accordance with the plan outlined in ARKAS and agreed upon through a joint meeting, even the planned budget was displayed openly using an LCD.

From this information, the researcher concluded that the process of planning and reporting the use of BOSP funds at the state vocational schools in Nuangan District had involved all elements of the school, including the principal, treasurer, teachers, and committee, which was carried out through formal meetings.

Then, the research continued with the question regarding the recording and submission of reports on the realization of income and expenditure of BOS funds. GM stated that the school treasurer prepared a cash control book, an auxiliary cash book, and a report on the realization of BOS funds that was recorded through the ARKAS application and then submitted to the school principal.

JM also explained that all expenditures and the realization of the use of BOS funds were always submitted to him, even through the school's WA group to keep the financial information open.

MS added that the realization report was made after each use of funds, recorded through the ARKAS application, then submitted to the school principal, the Dinas Branch, and DIKDA of North Sulawesi Province through the SIPANDAI application for reconciliation.

JHM stated that all expenditures were recorded according to the plan in ARKAS, then the realization report was submitted to the school principal and forwarded to the Office Branch as a condition for withdrawing BOSP funds for the following month.

From the results of these interviews, the researcher concluded that school principals and treasurers knew and recorded periodically the realization of the use of BOSP funds, which was then reported to the Office Branch and the Provincial Education Office for the reconciliation process through SIPANDAI. If the report is complete and appropriate, schools can disburse the BOSP funds in the following month.

Finally, researchers confirmed the accountability report on the use of BOS funds and its timeliness. GM mentioned that the disbursement of BOSP funds was done on a monthly basis with a tiered mechanism, where schools had to first submit a report on the use of the previous funds to be verified. GM admitted that sometimes there was a delay in the disbursement due to the slow reconciliation by the treasurer.

JM also said that financial reports were routinely prepared, although there were delays in the disbursement of BOSP funds due to the reconciliation process that was sometimes not on time. However, the problem could usually be resolved immediately.

From the statements of these two school principals, the researcher concluded that although there was a slight delay in the disbursement process due to technical factors in the reconciliation of financial reports, in general, the accountability report for the management of BOSP funds had been prepared and submitted on time in accordance with the applicable regulations.

Table 2. Research Findings Based on Indicators of Compliance with Regulations

Focus	Indicator	Findings
Professionalism of Treasurers Managing BOSP Funds	Compliance with Regulations	Changes in rules or regulations become a common obstacle in adjusting the budget planning that has been set previously simultaneously.
		Adjustment of sudden activities that have not been planned so that changes need to be made to the budget plan
		The rules or technical guidelines on management and BOSP were not yet fully known by parents/guardians of students
		There were delays in the reporting process and the disbursement of BOSP funds
		The planning, reporting and accountability of BOSP funds at state vocational schools in Nuangan District have involved teachers and school committees.
		There is evidence of transaction notes and minutes as well as reporting and accountability of BOSP funds.

Source: researcher's primary data (2024)

DISCUSSION

Professionalism of Treasurers Managing BOSP Funds based on Indicators of Knowledge and Skills

The treasurer's knowledge and skills about the management of BOSP (Education Unit Operational Assistance) funds are very important so that the management of education funds can be carried out transparently, accountably, and on target. A BOSP treasurer should ideally have management skills in managing finances in accordance with the planning of school needs and be able to make appropriate decisions regarding the disbursement, use, and reporting of BOSP funds. The treasurer must be able to compile and manage financial documents, proof of expenditure, financial reports, and accountability. They must also be thorough in recording finances, adhere to reporting schedules and be skilled in using applications such as the School Activity and Budget Plan (RKAS) and SIPANDAI. The BOSP treasurer must be able to establish communication with school principals, committees, and agencies related to understanding the rules and technical guidelines for BOSP funds. The principles of accountability and transparency need to be understood, that the use of public funds is carried out with full responsibility and openness.

Based on the description above, if it is related to the results of interviews with informants, a treasurer of BOSP funds should ideally have knowledge and skills in managing BOSP funds. There were some positive and negative findings on the knowledge and skills of treasurers at SMK N in Nuangan District. On the positive side, the treasurers in SMK N in Nuangan District have educational backgrounds that are not in accordance with their duties as treasurers but have good experience and skills in the field of financial management and IT, so that the management of BOSP funds in SMK N in Nuangan District can be carried out effectively.

The Professionalism of Treasurers Managing BOSP Funds based on the Indicator of Compliance with Regulations

The compliance of education units with regulations, technical guidelines, and statutory provisions related to the management of BOSP funds. This includes all stages starting from planning, using, recording, reporting, and accountability of the BOSP funds. In the preparation of the budget plan for BOSP funds, known as the RKAS, it is necessary to involve all parties related to the school principal, treasurer, teachers and school committee, which is decided through a joint meeting. The School Activity and Budget Plan (RKAS) needs to be adjusted to the priority needs of the school and not to go beyond the allowed financing components. The treasurer is obliged to submit reports on the realization of the use of funds periodically and on time through ARKAS (School Activity and Budget Plan Application), so that the monthly disbursement of BOSP funds does not experience delays, the treasurer must prepare an accountability report to be verified by the BOSP team of the North Sulawesi Provincial Office and DIKDA Branch as a condition for the disbursement of BOSP funds in the following month. The use of BOSP funds should not be used outside the existing rules or technical guidelines, the treasurer needs to keep transaction evidence (receipts, invoices, notes, minutes) neatly and auditable. Then the principal and treasurer are required to always be ready when there will be an inspection or audit.

Based on the description above, if it is related to the results of interviews with informants, it can be said that the planning, reporting and accountability of BOSP funds were conducted jointly through meetings of the teachers' council and committee. The recording and reporting of the use of BOSP funds must also be recorded neatly and reported in accordance

with the set schedule. The treasurer's knowledge of IT and official applications to support the management of BOSP funds needs to be understood for the smooth management of BOSP funds. There were some positive and negative findings on the indicator of regulatory compliance in the management of BOSP funds at the State Vocational Schools in Nuangan District. On the positive side, the planning, reporting and accountability of BOSP funds at state vocational schools in Nuangan District involved teachers and school committees. There was evidence of transaction notes and minutes as well as reporting and accountability of the BOSP funds. The process of delays in the reporting or reconciliation process of BOSP funds is carried out periodically every month online using the SIPANDAI application owned by the Regional Education Office of North Sulawesi Province, which results in the process of withdrawing and using BOSP funds in the following month being hampered.

D. CONCLUSION

Based on the results of the discussion and research, it can be concluded that the professionalism of the treasurer managing BOSP funds in Nuangan District, East Bolaang Monggondow Regency is not yet fully optimal, there are still obstacles in financial management that indicate the need for increased technical competence, accuracy, compliance with regulations and system support so that financial management can run more effectively, transparently and accountably. Two aspects that influence the professionalism of treasurers managing BOSP funds include:

1) Knowledge and Skills

The treasurers at SMK N in East Bolaang Monggondow Regency had educational backgrounds that were not relevant to their duties as managers of BOSP funds, but they had good knowledge and skills in planning, implementing, recording, and reporting as well as understanding the regulations and technical guidelines for BOSP funds. Financial recording and reporting were made and stored neatly, accompanied by proof of transaction notes, making it easier for related parties to conduct periodic checks. The existing treasurers have participated in financial management training organized by the BPMP of North Sulawesi Province. There was a positive impact after the treasurers participated in the training, namely understanding the principles of accounting, recording, and financial reporting, understanding about taxation and changes in regulations and technical guidelines. So that the management of BOSP funds is getting better and on target.

2) Compliance with Regulations

The treasurers at SMK N in East Bolaang Monggondow Regency are teachers who hold concurrent positions as BOSP treasurers. The large workload affects the process of managing BOSP funds to be ineffective. The management of BOSP funds at SMK N in East Bolaang Monggondow Regency has followed the applicable rules and technical guidelines, but there are delays in the process of disbursing boss funds caused by the late monthly reconciliation process of BOSP boss funds carried out by the treasurer through the SIPANDAI application. Some obstacles were also encountered when there were changes to the activity plan that were previously unbudgeted but could be resolved by coordinating with the Dinas Branch BOS Team and the DIKDA BOS Team in a budget amendment meeting determined through a meeting with the teachers' council and school committee. The treasurer reports the use of BOSP funds using the ARKAS and SIPANDAI applications, which are reported periodically and in stages to the Office Branch and DIKDA of North Sulawesi Province. The planning and management of BOSP funds at SMK N in East Bolaang Monggondow Regency, which involves related parties

(teachers and committees) in financial planning and reporting meetings, shows that the principles of transparent and accountable financial management are applied.

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