

# Strengthening Managerial Capacity in the Management of BOS Funds: Case Study From Educational Units in South Bolaang Mongondow Regency, Indonesia

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## ARTICLE HISTORY

Received: October 27, 2025  
Revised: November 23, 2025  
Accepted: December 01, 2025

## DOI

<https://doi.org/10.52970/grdis.v5i1.1813>

## ABSTRACT

This study aims to: (a) analyze the strengthening of managerial capacity, and (b) identify inhibiting factors. This study employs a qualitative approach, involving the review, analysis, and interpretation of data. Data collection techniques include observation, interviews, and Documentation. And data analysis techniques: Data reduction, Data presentation, Triangulation, and Conclusions. Research results: (1) The education budget is allocated to strengthen management through training for school principals and treasurers, both offline and online, regarding regulatory changes. However, the 2024 BPK-RI audit found that in 81 educational units, managers did not participate in independent learning through internet-based resources, social media, and departmental discussions. Training covers planning, finance, supervision, evaluation, and reporting; treasurers assess reporting but rely on the stable BOS Reporting Information System. Social media facilitates access, while supervision and evaluation are carried out through financial planning, through learning, and regular meetings. (2) Lack of training reduces managerial skills, analysis, evaluation, and understanding of changing BOS regulations, increasing the risk of errors and decreasing performance. Treasurers, with the most considerable workload, require training ranging from transaction recording to technology application. Because regulations change annually, training is crucial. This exacerbates the burden, reduces effectiveness, transparency, and accountability, and undermines public trust.

**Keywords:** Strengthening Managerial Capacity, BOS Fund Management.

## I. Introduction

Improving the quality of education is a priority for the Indonesian government to produce superior, competitive, and adaptive human resources. Within this framework, the School Operational Assistance Fund (BOS) program is expected to ease the burden of education costs and become the primary driver of operations in educational units (Ministry of Education, 2023). BOS is allocated based on the number of students with NISN registered in Dapodik; the amount is calculated using a per-student cost unit and managed by a treasurer appointed through a Principal Decree (Permendikbud No. 81/2022). The principal is responsible for planning, disbursing, and reporting the use of funds (Winedhar et al., 2024). In South Bolaang Mongondow Regency,



according to the Audit Report of the BPKRI Representative of North Sulawesi (2025), of the 93 educational units receiving BOS in the 2024 budget year, there were findings of Rp182,857,365 in 81 schools, representing a percentage of 0.02%–9.38% (light category). Initial observations identified three leading causes: (1) limited managerial capabilities of school principals and staff, (2) lack of transparency and accountability, and (3) inefficient use of funds. Literature is still limited on how to improve managerial capacity in remote areas like this, so this study aims to fill this gap, provide empirical evidence, and develop a conceptual framework that can be applied in other areas. This research focuses on strengthening managerial capacity in managing BOS funds in educational units in South Bolaang Mongondow Regency. Sub-focuses include: (1) developing planning capabilities, (2) financial management, (3) monitoring/evaluation, and (4) reporting. The inhibiting factors to be studied are: (a) lack of training and development, (b) complexity of rules and regulations, and (c) lack of transparency and accountability. The research objectives are: (a) to analyze the strengthening of managerial capacity, and (b) to identify the inhibiting factors.

## II. Literature Review and Hypothesis Development

### 2.1. Managerial Capacity Concept

Managerial capacity refers to an individual or organization's ability to manage resources and processes to achieve desired goals effectively (Priangkawijayanti et al., 2024). The main components include: (1) Technical: managing resources and processes; (2) Conceptual: understanding and analyzing problems; and (3) Interpersonal: collaborating with others. Influencing factors include work experience, formal/non-formal education, and training and development. Good managerial capacity increases efficiency, effectiveness in achieving goals, and the ability to face challenges. Development can be achieved through training, practical experience, and continuing education. In managing the School Operational Assistance Fund (BOS), strong managerial capacity is crucial to ensure effective, transparent, and accountable use of funds, particularly in educational units in South Bolaang Mongondow Regency.

### 2.2. BOS Fund Policy

The School Operational Assistance (BOS) program was launched in 2005 as part of education decentralization, with allocations based on student needs since 2008 to increase transparency (Ministry of Education, 2023). The integration of BOS into the Regional Financial Information System (Sikeda) and the School Information System (SISFO) since 2015 has strengthened the accountability of online reporting (World Bank, 2022). According to Priangkawijayanti et al. (2024), the managerial capacity of school principals plays a crucial role in ensuring the effective and transparent use of BOS funds, particularly in underdeveloped areas such as South Bolaang Mongondow Regency. Allocation principles include: per capita (based on the number of students), geographic equity (top-ups for areas with low HDI), transparency (announcements through the official portal), accountability (periodic reports through a digital system), and alignment with basic operational needs. The latest regulation (Minister of Education, Culture, Research, and Technology Regulation No. 63/2023) adds a BOS Performance component, expands the target to SLB (special needs schools), and distributes funds directly to educational unit accounts. Disbursement will be conducted in two phases (a maximum of 50% in January–June, and the remainder in July–December), with a minimum realization report of 50% in the previous phase.

### 2.3. Financial Management of Educational Units

Financial management is a crucial aspect in efforts to improve the quality of education. In the context of educational units, financial management involves not only managing available funds but also encompasses planning, organizing, implementing, and monitoring all financial activities (Eminarnie et al., 2025, p. 2). The principal is responsible for allocating School Operational Assistance (BOS) funds for school operations and

must be supported by professional staff capable of planning, implementing, evaluating, and maintaining accountability (Eminarnie et al., 2025). The leading indicators for BOS fund management include: (1) planning, (2) use/utilization, (3) monitoring, and (4) reporting. School financial management must be based on the principles of fairness, efficiency, transparency, public accountability, and effectiveness. These principles can be detailed as follows: (1) Transparency: information on the allocation and use of funds is easily accessible to all stakeholders; (2) Accountability: every expenditure is supported by evidence and reported periodically; (3) Efficiency: resources are used optimally without waste; and (4) Effectiveness: the use of funds must contribute directly to improving the quality of learning (Hidayati et al., 2025).

a. Principle of Transparency

Transparency means openness, particularly in the financial management of educational institutions. This includes disclosure of financial sources and amounts. The principle of transparency has two aspects: (1) public communication by the government, and (2) the public's right to access information. By disclosing financial information, schools are expected to foster trust and enhance community engagement (Hapiz, 2021).

b. Principle of Accountability

Accountability is the responsibility of public institutions to use public funds economically, efficiently, and effectively, without waste, leakage, or corruption (Hapiz, 2021). As a key indicator for measuring government performance, accountable financial reports strengthen assessments of goal achievement and increase public trust (Suryani & Handayani, 2023).

c. Principle of Efficiency

Efficiency in managing education funds means optimizing access, quality, relevance, and competitiveness of education services (Government Regulation of the Republic of Indonesia Number 18 of 2022). Based on these provisions, researchers concluded that the principle of efficiency aims to optimize the utilization of school financial resources to achieve the best results in these four aspects (Suryani, 2023).

d. Principles of Effectiveness

Effectiveness is a measure of the success of management activities in achieving predetermined goals (Hidayatie et al., 2025). According to Mardiasmo (2023), effectiveness is essentially related to the achievement of policy goals or targets (efficiency). The role of management effectiveness is typically considered the most important factor in an organization's long-term success, as achieving predetermined goals is a key measure of success. Management can be defined as the process of setting organizational goals and implementing activities to achieve those goals efficiently, utilizing human resources, materials, and capital resources (Hidayatie et al., 2025).

## 2.4. Capacity Strengthening

Capacity building is a structured process designed to enhance the ability of individuals, teams, organizations, or communities to plan, implement, and evaluate activities effectively and sustainably (Rahman et al., 2022). By developing knowledge, skills, and strengthening work structures and mechanisms, this process enables organizations to respond to needs and challenges independently and competitively (Evie et al., 2025). In the context of BOS fund management, capacity building refers to strengthening the competencies, expertise, and managerial orientation of managers, enabling them to plan, implement, and report on the use of funds in an accountable, transparent, effective, and efficient manner (Explanation of Article 12 of Permendikdasmen No. 8/2025).

## 2.5. Managerial Training Models for Principals and Treasurers

Several managerial training models that are suitable for principals and treasurers in managing BOS funds:

## 1. Headmaster

Principal managerial training involves blended learning, contextual mentoring, and action learning (Explanation of Article 12 of Permendikdasmen No. 8/2025), provided that it is arranged in the RKAS and reported in accordance with the relevant provisions.

- a. Blended learning – combining online modules on BOS regulations with face-to-face budget planning simulations (Permendikdasmen No. 8/2025). This approach allows for conceptual understanding and hands-on practice.
- b. Contextual mentoring – mentoring by a senior principal for one semester, focusing on strategic decision-making (Priyanto et al., 2024). This method helps identify real-world problems, design solutions, and implement them immediately.
- c. Action learning – a team of principals works on a project to improve BOS allocation, presents results, and conducts a joint evaluation (Kusumawatie et al., 2022). This process transforms theoretical knowledge into practical application, sustainably enhancing school performance.

## 2. Treasurer

- a. BIMTEK (Technical Guidance) – a combination of theory, best-practice analysis, and hands-on training in BOS financial recording (Kemendikbudristek, 2023).
- b. Interactive workshops – financial reporting case studies, discussion of obstacles, and fund reconciliation simulations (Sari & Nur, 2023).
- c. Task-based training – participants compile quarterly reports, prepare audit documents, and conduct internal reviews (Lestari, 2024).

## 2.6. Previous Research Related to BOS Funds

There are several previous studies related to Strengthening Managerial Capacity in BOS Fund Management, including:

1. Strengthening school managerial capacity, increasing stakeholder participation, and consistent regulation-based reporting as strategic steps to optimize the effectiveness of BOS funds in supporting the achievement of national education goals (Adnan et al., 2025).
2. The Principal attempts to overcome obstacles that include improving management procedures, more efficient budget planning, and stricter supervision of use (Irfandi et al., 2025).
3. Management of BOS funds must be carried out in accordance with the principles of transparency, accountability, effectiveness and efficiency, self-management and participation, as well as democracy and mutual trust. Oversight is carried out by a team of central government auditors who review school recapitulations and accountability reports (Sumual et al., 2024).
4. Lack of training for BOS fund managers results in difficulties in understanding regulations and proper reporting (Gunawan et al., 2024).
5. Lack of training or understanding of BOS technical guidelines can hinder the implementation of BOS fund management (Sa'adah et al., 2025).

## 2.7. Research Gap

Several studies have identified key factors influencing the accountability and efficiency of BOS fund use, such as transparency, school committee participation, and the quality of financial reports. However, these studies have not yet examined in depth the role of principals' managerial competencies, which are central to the planning, implementation, and oversight of funds.

1. Lack of integrated study between managerial competencies.  
Most studies emphasize the role of school committees and transparency, but have not linked increased managerial capacity to the quality of BOS financial reports—for example, Indriati et al. (2021) only measured the effect of managerial competence on transparency, without examining its impact on fund accountability.
2. Geographic focus  
Recent research (Indriati, 2021; Lukas, 2024) was conducted in Java or Sumatra; therefore, there is no empirical data specifically focusing on the Bolaang Mongondow Selatan Regency. Supervisory documents from the Bolaang Mongondow Selatan Regency Education Office are available, but they primarily focus on the supervisory function rather than capacity-building efforts (Education Office, 2023).
3. The methodology is limited to only quantitative approaches.  
Studies have employed surveys and linear regression (Indriati, 2021). However, there has been no qualitative design that combines broad surveys with in-depth interviews to understand the contextual factors influencing managerial capabilities in educational units.
4. Lack of intervention or training programs  
Although several articles recommend capacity building, no research has evaluated the effects of managerial training programs in educational units in South Bolaang Mongondow Regency (Sari, 2022).

Thus, there is a need to explore in-depth how strengthening managerial capacity can improve BOS management, particularly in South Bolaang Mongondow Regency, which has not been the subject of much research to date (Rahman et al., 2022, p. 55). This research aims to fill this gap through two main steps:

1. Development of a conceptual model for strengthening managerial capacity in managing BOS funds (Kusumawati, 2023).
2. The interview method included a survey of the Education Office and School Supervisors in South Bolaang Mongondow Regency, as well as five educational units with the most significant findings according to the LHPBPK. Interviews were conducted with the Education Office, School Supervisors, and each educational unit's staff (Including the Principal, Treasurer, and BOS Fund Management Staff) (Lestari, 2024).

### III. Research Method

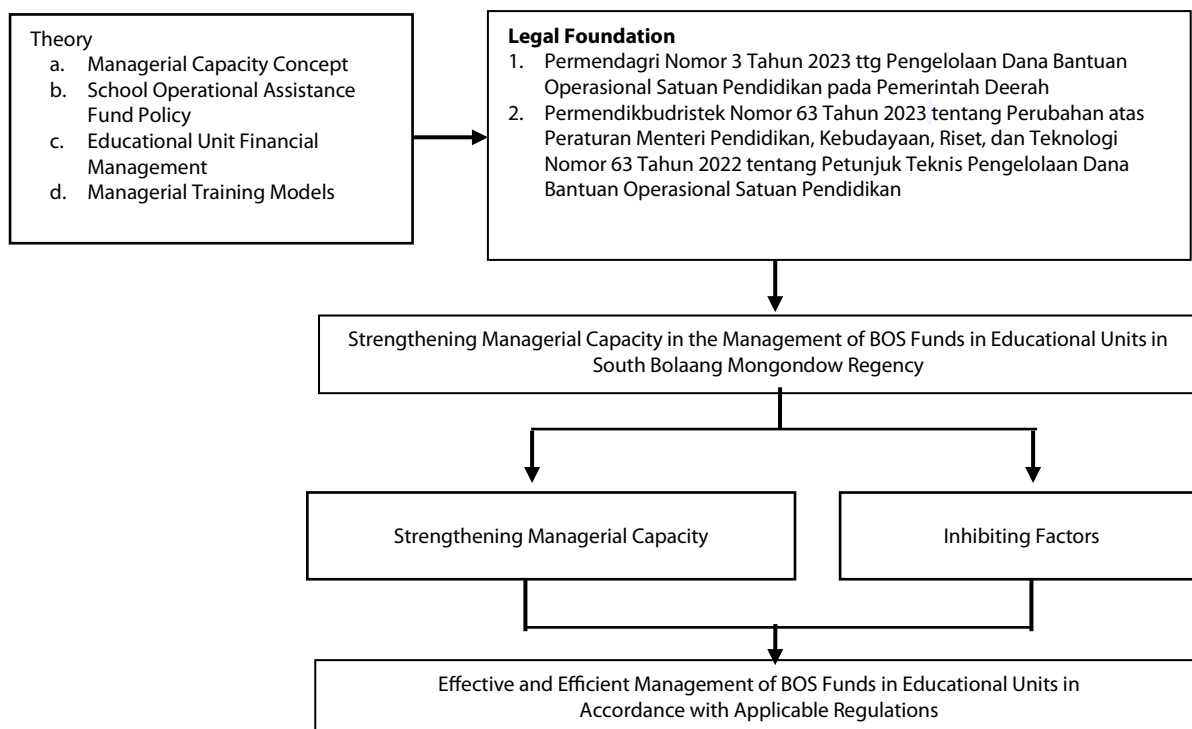
#### 3.1. Research Object

This research was conducted in Bolaang Mongondow Selatan Regency, where the education development index remains below the national average. The focus was on elementary and secondary schools that received BOS funds, as their accountability reports revealed significant discrepancies, and the BPK had findings in the 2025 LHP. This research was conducted for 3 (three) months, namely: August to October 2025. This study targets three main groups directly involved in the management of School Operational Assistance Funds (BOS) in Bolaang Mongondow Selatan Regency: (a) Principals, treasurers, teachers, and school staff: these individuals carry out the planning, disbursement, recording, and reporting of BOS funds at the educational unit level (Adnan et al., 2025, p. 92); (b) School Supervisors of the Education and Culture Office of Bolaang Mongondow Selatan Regency: they are responsible for monitoring and evaluating the use of BOS funds in schools (Sumualetal., 2024, p. 78); and (c) the Education and Culture Office of Bolaang Mongondow Selatan Regency: a regional government work unit that oversees the entire BOS management process, including the preparation of guidelines and internal audits (Gunawanetal., 2024, p. 45).

### 3.2. Research Design

This research is descriptive, meaning it aims to gain a deep understanding of phenomena occurring within a specific time and situation, conducted naturally without manipulation, and relying on qualitative data (Agustin, 2023). The purpose of this research is to explain the phenomenon by collecting in-depth data. Because it emphasizes intensive understanding, this research does not focus on population size or sample size; in fact, both the population and sample are tiny (Agustin, 2023). This research uses a qualitative approach to examine, analyze, and describe the phenomena under study. According to Bado (2022, p. 99), qualitative research begins with the researcher's unfamiliarity with the object, so data types and categories cannot be predicted. Bogdan and Taylor (in Abdussamad, 2021) note that this approach generates descriptive data in the form of written or spoken words and observable behavior, with a focus on the setting and individuals as a whole.

In selecting the sample, a purposive sampling technique was employed, which involves the deliberate selection of subjects based on criteria deemed relevant by the researcher (Subhaktiyasa, 2024, p. 2727). The criteria established in this study include: (1) educational units with the highest findings by the North Sulawesi BPK Representative; (2) representing school groups, namely junior high and elementary schools. In 2024, South Bolaang Mongondow Regency received BOS funds for 93 educational units, totaling IDR 10,297,370,000. The 2025 BPK audit recorded findings of IDR 182,857,365 in 81 educational units. From these findings, the five educational units with the highest scores were selected as research samples: (1) Milangodaa State Elementary School – findings of IDR 20,482,045; (2) Momalia1 State Elementary School – findings of IDR 16,391,770; (3) Molibagu State Junior High School – findings of Rp. 15,719,179; (4) Momalia State Junior High School – findings of Rp. 13,456,086; and (5) Motandoi State Elementary School 2 – findings of Rp. 7,705,783. In this study, the primary informants consisted of (a) school principals, school treasurers, teachers, and school staff in the five educational units used as samples; and (b) school supervisors and elements from the South Bolaang Mongondow Regency Education and Culture Office who were involved in the supervision and coordination of BOS fund management. The conceptual framework for Strengthening Managerial Capacity in Managing BOS Funds in Educational Units in South Bolaang Mongondow Regency is as follows:



**Figure 1. Conceptual Framework**

### 3.3. Data Type

Primary data consist of interview texts obtained through direct interaction with informants (Sembiring et al., 2024). In this study, primary data were collected through interviews with respondents regarding the strengthening of managerial capacity in managing BOS funds in South Bolaang Mongondow Regency. Secondary data refers to information obtained indirectly from secondary sources, such as documents or previous research reports, and is often referred to as readily available data (Saretal., 2023, p. 168). In this study, secondary data includes supporting documents found in each educational unit as well as archives managed by the Education and Culture Office of South Bolaang Mongondow Regency.

Primary data sources are data derived from statements or actions obtained directly by researchers through interviews and direct observations of subjects during fieldwork. These data are then recorded in written notes, recordings, and photographs (Prasetia, 2022). In this study, the primary data sources were informants, including members of the Education and Culture Office, school supervisors, principals, school treasurers, and teachers/school staff. Secondary data sources are data obtained from influential institutions, such as research organizations, libraries, and bibliographies. These sources do not provide the data directly to the data collector, but rather through other people or documents (Soesana et al., 2023). Secondary data can include journal articles, government publication websites, books, internal organizational records, or other existing sources. In this study, data related to strengthening managerial capacity in managing BOS funds in educational units were obtained from these secondary sources. The data collection techniques used include:

1. Observation, namely direct observation in the field to observe managerial capacity building practices (Abdillah et al., 2021).
2. Interviews, namely direct interaction with informants to obtain in-depth information on the research topic (Mukhyi, 2023).
3. Documentation, namely the collection of notes, transcripts, books, newspapers, minutes, and other archives to trace historical data (Armia, 2022).

### 3.4. Operational Definitions

To ensure a clear and measurable research direction, several operational definitions are provided in this study, including:

1. Strengthening Managerial Capacity is the process of improving the managerial skills and competencies of school principals and financial management staff in managing School Operational Assistance (BOS) funds, including planning, organizing, implementing, and supervising. Indicators of managerial capacity strengthening include: (1) planning and budgeting, (2) management and supervising, and (3) reporting and accountability for the use of BOS funds. Therefore, through training and capacity development, strengthening managerial capacity is expected to increase the effectiveness of BOS fund management in a transparent and accountable manner.
2. Management of BOS Funds refers to the process of planning, organizing, implementing, and supervising the use of these funds to finance the operational activities of educational units.

### 3.5. Data Analysis Techniques

Data analysis is conducted by systematically compiling observation notes, interviews, and documentation. According to Silalahi in Nurdewi (2022), this process involves four concurrent flows:

1. Data Reduction: selecting, focusing, and simplifying important information.

2. Data Presentation: organizing data to facilitate the overall picture or specific parts, and to enable conclusions to be drawn.
3. Triangulation: combining different data, methods, sources, or theories to increase the validity of findings; the strengths of one approach offset the weaknesses of another.
4. Conclusion: the final stage in which the researcher interprets the patterns, causes, and propositions that emerge from the analyzed data.

## IV. Results and Discussion

### 4.1. Research Results

#### 1. Strengthening Managerial Capacity in Managing BOS Funds in Educational Units

##### a. Development of planning capabilities

In the process of planning the management of BOS Funds, the components involved include the Principal, who serves as the person in charge, the School Treasurer, some members of the Teachers' Council, and the School Committee (Marianata, 2025).

Interview results (question 1).

"A portion of the education budget is allocated to strengthen managerial capacity through training on BOS fund management for principals and treasurers. This training must be conducted annually due to the constantly changing BOS regulations—a practice that has been commonplace since the informant was still a principal."

Interview results for question 2.

"The BPK-RI audit revealed that 81 schools had financial findings in the 2025 audit, and internal data from the Education Office suggests similar findings are likely in many other schools. Field supervisors also noted that most schools appeared less enthusiastic about participating in programs or activities organized by the local government."

Interview results (question 3)

"Every year, the Education Office holds training on BOS fund management due to constantly changing regulations. The training is usually attended by principals and treasurers (elementary and junior high schools), either in person at the local level or online from the central government. The training material is largely the same, only adjusted to accommodate the changing regulations. Principals and treasurers are always invited, and the training is usually held at the beginning of the year before the BOS fund utilization plan is prepared."

Interview results (question 4)

"BOS fund managers supplement the official training from the Education Office with independent learning via the internet, social media, and YouTube videos. Those who are not invited continue to read materials from the treasurer, access online resources actively, and even contact authorities to address audit findings. Improvement efforts are made by continuously seeking information, enriching the literature, and emphasizing the importance of updating the management team's knowledge." Regarding BOS regulations, although formal training is limited".

Research related to developing planning capabilities indicates that the education budget is allocated to strengthen managerial capacity through BOS fund management training for principals and treasurers. Due to changing regulations, training is held annually, typically at the beginning of the year before the BOS plan is prepared, both in-person and online. The 2024 BPK-RI audit found that in 81 educational units, supervisors assessed that most schools lacked enthusiasm for

participating in regional activities. Managers who were not invited continued to learn independently through the internet, social media, YouTube videos, or by directly contacting the Education Office, while also updating their knowledge of BOS regulations.

b. Financial Management Skills Development

Interview results (question 5).

"The BOS fund management training was held to strengthen managerial capacity, including a special session on financial management, which was included in the training agenda."

Interview results (question 6).

"Regarding the BPK-RI's findings in several educational units, although some BOS fund managers were less enthusiastic or did not attend, the BOS fund management training included a session on financial management. It was emphasized that financial managers who did not attend or were less serious about participating in the training mostly had findings regarding BOS fund reporting."

Interview results (question 7).

"Elementary and junior high school treasurers and principals attended all BOS fund management training sessions held by the Education Office, including the financial management material in the second session after the break. This material was indeed part of the training agenda for them."

Interview results (question 8).

"BOS fund managers upload financial management regulations and materials online, study independently through social media, and discuss with fellow treasurers. Social media is the easiest way to access and share information, allowing them to broaden their knowledge and review the materials at any time. In addition to studying independently, other treasurers also upload materials, discuss, and collectively study regulations, ensuring that BOS regulations and materials are always available and studied together.

The Financial Management Capacity Development study revealed that, although some BOS fund managers were less enthusiastic or absent, the training still included sessions on financial management. Elementary and middle school treasurers and principals attended all training sessions provided by the Education Office; however, those who did not attend or were less committed tended to have more audit findings. To strengthen their understanding, they uploaded regulations and materials online, studied independently through social media, and discussed them with fellow treasurers. Social media provided the easiest way to access, share, and review materials, ensuring that BOS regulations and materials were always available and studied collectively.

c. Development of monitoring and evaluation capabilities

Interview results (question 9).

"The monitoring and evaluation material in the BOS fund management training was presented after the material on developing financial planning and management skills."

Interview results (question 10).

"Although educational units with audit findings tended to be less serious about participating in the training, they had actually attended the monitoring and evaluation materials."

Interview results (question 11).

"BOS fund managers generally complete monitoring and evaluation materials, including during the third training session at the Office. This material is usually provided after the financial management session, and I also attended it along with the other materials."

Interview results (question 12).

"The principal prepares an annual monitoring and evaluation plan and coordinates with the Inspectorate for input and improvements. Although monitoring BOS funds can be challenging, managers improve their skills through self-study online, direct discussions with the Inspectorate, regular meetings, and analysis of last year's findings to formulate solutions. A systematic monitoring schedule and plan are also developed."

Research related to the development of monitoring and evaluation capabilities revealed that monitoring and evaluation materials were delivered after financial planning and management had been completed. However, some units were less severe; they still completed the third session. Principals developed annual plans and coordinated with the Inspectorate. They improved their skills through independent online learning, direct discussions, and regular meetings, including an analysis of last year's findings, to formulate solutions with a systematic schedule, ensuring adequate and structured supervision.

d. Development of reporting capabilities

Interview results (question 13).

"BOS fund reporting is usually the final training session, as it serves as the primary reference for preparing annual reports on BOS fund use."

Interview results (question 14).

"BOS fund managers have attended training, but the 2024 audit findings stemmed more from accountability issues, not reporting errors. Findings typically arise from unrecorded processes, lack of accountability, or incorrect allocations, rather than erroneous reporting."

Interview results (question 15).

"BOS fund managers have attended the entire training series organized by the Education Office, from planning and financial management to monitoring and evaluation, to reporting sessions. All materials must be attended sequentially, with reporting being crucial for treasurers as the basis for preparing accountability reports. By attending all sessions, it is hoped that the reporting process will run smoothly, accountably, and according to procedure."

Interview results (question 16).

"As BOS treasurers, they do not need to develop special methods to improve their reporting skills because they are already familiar with the BOS Fund Reporting Information System, whose interface remains virtually unchanged from year to year. The easy-to-use application allows them to follow the existing flow without having to learn additional skills."

The research findings on developing reporting capabilities revealed that the BOS fund reporting material served as the closing session of the training and the primary reference for the annual report. The 2024 audit findings reflected accountability issues and processes that were not accurately recorded or assigned, rather than reporting errors. BOS administrators had completed the entire series of mandatory integrated training (planning, finance, monitoring & evaluation, and reporting). For treasurers, reporting materials are crucial as the basis for accountability reports.

However, due to the stability and ease of operation of the BOS Reporting Information System, they did not feel the need to make any special efforts to improve their reporting capabilities.

## 2. Factors Inhibiting Strengthening Managerial Capacity in BOS Fund Management

### a. Lack of training and development

#### Interview results (question 17)

"Lack of training hinders BOS fund management by reducing managerial, analytical, and evaluation skills, as well as understanding constantly changing regulations. Managers require training that ranges from recording transactions to utilizing technology-based applications, as well as leadership skills to coordinate teams effectively. Because BOS regulations can change annually, regular training is essential, particularly for treasurers who bear the largest workload. Without adequate training, the risk of errors increases, and the performance of BOS fund management is suboptimal. Therefore, providing structured and tailored training significantly impacts the effectiveness of BOS fund management."

Based on interviews with several informants, the author concludes that a lack of training reduces managerial, analytical, and evaluative skills, as well as understanding the ever-changing BOS regulations, thereby increasing the risk of errors and decreasing performance. Managers—especially treasurers with the most considerable workload- require comprehensive training, from recording transactions to using technology applications. Because regulations change annually, providing regular, structured, and tailored training is crucial to maintaining effective BOS fund management.

### b. Complexity of rules and regulations

#### Interview results (question 18).

"Annual changes in BOS regulations complicate educational units' planning, management, supervision, evaluation, and reporting; treasurers must continually adapt despite training, resulting in decreased effectiveness and increased risk of sanctions."

Based on interviews with several informants, the author concludes that annual changes in BOS regulations complicate understanding and implementation, increase the risk of non-compliance, and place a greater burden on treasurers, thereby reducing the overall effectiveness and accuracy of BOS fund management.

### c. Lack of transparency and accountability

#### Interview results (question 19).

"The lack of transparency and accountability in the management of BOS funds reduces public trust, increases the risk of misuse, corruption, and legal sanctions, thereby reducing community participation, damaging the school's reputation, and hampering the effectiveness and accountability of BOS fund management overall."

Based on the interview results above, it can be said that the lack of transparency and accountability in the management of BOS funds reduces public trust, increases the risk of misuse, and makes reporting irresponsible, thus hampering the effectiveness and accountability of BOS fund management as a whole.

## 4.2. Discussion of Research Results

### 1. Strengthening Managerial Capacity

#### a. Development of planning abilities

Developing planning skills for BOS fund managers through annual training (online and offline) and understanding regulations (Permendikbudristek No. 63/2023) and the RKAS (Work Plan and Budget) increases efficiency, accountability, and transparency in fund use, which in turn supports improvements in education quality. Research shows that the education budget is allocated to strengthen managerial capacity through BOS fund management training for principals and treasurers. Training is held annually due to regulatory changes, typically at the beginning of the year, before the BOS plan is prepared, in both in-person and online formats. A 2024 BPK-RI audit found that in 81 educational units, supervisors assessed that most schools lacked enthusiasm for participating in regional activities. Managers who were not invited continued to learn independently through the internet, social media, YouTube videos, or by directly contacting the Education Office, while also updating their knowledge of BOS regulations.

Previous research highlighted that BOS fund management includes planning through the School Operational Work Plan (RKAS), which serves as a guideline for implementation and evaluation. Budget allocations are adjusted to school conditions and refer to technical guidelines. Financial administration reports are required to prevent irregularities, ensuring effective, efficient, accountable, and transparent management. Other research adds that BOS fund planning is prepared individually and discussed collectively in BOS team meetings (Nugrahae et al., 2023).

#### b. Development of financial management skills

Developing skills in managing BOS funds is crucial for enhancing the effectiveness and efficiency of fund utilization, enabling schools to achieve their desired educational objectives. Through appropriate training and mentoring, principals and treasurers can improve their ability to manage finances transparently, accountably, and optimally, which in turn will improve the quality of education. The study revealed that although some BOS fund managers were less enthusiastic or absent, the training materials still included sessions on financial management. Elementary and middle school treasurers and principals attended all training sessions provided by the Education Office; however, those who did not attend or were less committed were more likely to have audit findings. To strengthen their understanding, they uploaded regulations and materials online, studied independently through social media, and discussed them with fellow treasurers. Social media provided the easiest way to access, share, and review materials, ensuring that BOS regulations and materials were always available and studied collectively.

Recent studies highlight that optimizing BOS funds can be achieved through three main pillars: (1) strengthening school managerial capacity, increasing stakeholder participation, and consistent regulation-based reporting (Adnan & Hidayat, 2025); (2) school principals' efforts to overcome obstacles through improved management procedures, more efficient budget planning, and stricter oversight (Irfandie et al., 2025); and (3) BOS management strategies that emphasize school financial efficiency and effectiveness to improve the overall quality of education (Shalehahe et al., 2025). Together, these findings confirm that a combination of increased competence, better procedures, and accountable reporting is key to the effectiveness of BOS funds in supporting national education goals.

c. Development of monitoring and evaluation capabilities

Developing the capacity to monitor and evaluate BOS funds is crucial for ensuring the effective, efficient, and accountable use of these funds. Through training and mentoring, principals and administrators can conduct systematic monitoring and evaluation, identify problems, and implement timely improvements to achieve educational goals. Research shows that monitoring and evaluation materials are delivered after financial planning and management; although some units are less committed, they still complete the third session. Principals develop annual plans, coordinate with the Inspectorate, and enhance their skills through online self-study, face-to-face discussions, and regular meetings, including an analysis of the previous year's findings to inform the formulation of solutions. A systematic schedule ensures effective and structured monitoring.

Research by Sumualetal. (2024) emphasizes that BOS fund governance must be based on the principles of transparency, accountability, effectiveness, efficiency, self-management, participation, democracy, and trust, with oversight conducted by a central government audit team through recapitulation and school accountability reports—meanwhile, Octavia et al. (2024) identifies the stages of oversight, preparation, establishing a framework of reference, audit implementation, and reporting, and highlights obstacles such as limited resources, lack of understanding, and difficulties in law enforcement. Both studies agree that strengthening resources, improving understanding, and enhancing cooperation between the Inspectorate and other stakeholders are necessary to enhance the effectiveness of BOS fund oversight.

d. Development of reporting capabilities

Developing BOS fund reporting skills is crucial to ensure transparency and accountability in fund use. With appropriate training and mentoring, school treasurers can prepare accurate, complete, and standardized reports, resulting in more effective and efficient reporting. The study highlighted that BOS fund reporting materials served as the closing session of the training and the primary reference for annual reports. The 2024 audit findings reflected accountability issues and processes that were not correctly recorded or assigned, rather than reporting errors. BOS administrators had attended the entire series of mandatory integrated training (planning, finance, monitoring and evaluation, and reporting). For treasurers, reporting materials were crucial as the basis for accountability reports. However, due to the stable and easy-to-use BOS Reporting Information System, they did not feel the need to make any special efforts to improve their reporting skills.

Previous research, as demonstrated by Jumhana et al. (2020), showed that PKM training significantly enhanced the understanding of school principals, treasurers, and administrative staff regarding BOS financial reporting, as evidenced by improved post-test results. Meanwhile, Doke et al. 's (2023) study demonstrated that the implementation of the RKAS application in SD-SD Gugus Varigata, North Gorontalo Regency, successfully improved financial management skills from poor to excellent after two cycles. Both findings confirm that structured training and the use of digital systems can strengthen the accuracy and quality of BOS fund reporting and management.

2. Inhibiting Factors in Strengthening Managerial Capacity

a. Lack of training and development

A lack of training and development of skills in financial management, supervision, and reporting of BOS funds increases the risk of errors and inefficiencies, thereby hindering the

achievement of educational goals. Therefore, appropriate training is necessary to enhance the capabilities of BOS fund managers, enabling them to manage finances transparently and accountably. Research reveals that a lack of training reduces managerial skills, analysis, evaluation, and understanding of the ever-changing BOS regulations, increasing the risk of errors and declining performance. Managers—especially treasurers with the most considerable workload—require comprehensive training, from recording transactions to using technology applications. Because regulations change annually, providing regular, structured, and tailored training is crucial to maintaining effective BOS fund management. Previous research: Gunawan et al. (2024) revealed that minimal training for BOS fund managers leads to difficulties in understanding regulations and preparing accurate reports. Shalehahe et al. (2025) added that a lack of stakeholder knowledge about the fund utilization mechanism makes BOS optimization ineffective and inefficient. Meanwhile, Sa'adah (2025) emphasized that a limited understanding of BOS technical guidelines hinders the implementation of these fund management systems.

b. Complexity of rules and regulations

The complexity of the rules and regulations governing the management of BOS funds complicates management, increasing the risk of errors and inefficiencies. Simplification and effective dissemination of regulations are necessary for effective fund management. Research indicates that annual changes to BOS regulations complicate understanding and implementation, increase the risk of non-compliance, and place a greater burden on treasurers, ultimately reducing the overall effectiveness and accuracy of BOS fund management. Previous research, such as Zamjaniet al. (2020), has demonstrated that the low quality of education is closely linked to existing systems and regulations, which, while expanding access, have not improved the quality of learning. Meanwhile, Aisah et al. (2024) highlighted the complexity of BOS fund management. They proposed comprehensive solutions, including improving organizational structures and regulations, increasing accountability and transparency, and enhancing the capacity of school principals to manage finances and lead the BOS program.

c. Lack of transparency and accountability

The lack of transparency and accountability in the management of BOS funds fosters public distrust and increases the risk of misuse, thereby hindering the achievement of educational goals. Improving transparency and accountability through accurate reporting, proper documentation, and effective oversight is necessary to ensure the responsible management of BOS funds. Research indicates that a lack of transparency and accountability in the management of BOS funds erodes public trust, increases the risk of misuse, and undermines responsible reporting, thereby hindering the effectiveness and accountability of overall BOS fund management. Previous research by Rachman et al. (2022) has shown that a lack of transparency and accountability in the management of BOS funds can lead to parental skepticism and hinder school progress. A study by Adil, Sahade, and Afiah (2024) found that SMP Negeri 18 Lau had not implemented accountability in the preparation of the RKAS (School Budget and Budget Plan) because it did not involve parents in the beginning-of-year meeting, and there was no evidence of reporting to the Education Office.

## v. Conclusion

The allocation of the education budget is directed toward strengthening managerial capacity through annual training programs for principals and treasurers, delivered both offline and online to accommodate frequent regulatory changes. Nevertheless, the 2024 audit by BPK-RI identified findings in 81

educational units. Many managers who were unable to attend the official training sessions continued to learn independently through online sources, social media, and direct consultations with the education office. The training materials themselves covered planning, financial management, supervision, evaluation, and reporting. For treasurers, reporting remained the most critical aspect, yet much of the burden was alleviated by the stability of the BOS Reporting Information System. The use of social media further enabled collective access to regulations and supporting materials across educational units. Meanwhile, supervision and evaluation processes were carried out after planning and financial activities, strengthened by self-study initiatives and regular coordination meetings designed to enhance overall effectiveness. Taken together, the combination of structured training, independent learning, and the strategic use of technology is expected to reinforce transparency, accountability, and efficiency in the management of BOS funds.

Insufficient training diminishes managerial, analytical, and evaluative capabilities and weakens comprehension of BOS regulations that change from year to year. This condition heightens the risk of errors and lowers managerial performance. Treasurers, who shoulder the most significant operational workload, require comprehensive training that covers both basic transaction recording and the use of technological applications. Because BOS regulations are updated annually, consistent, structured, and context-appropriate training becomes essential for maintaining effective financial management. Frequent regulatory adjustments also complicate understanding and implementation, increase the likelihood of non-compliance, add to the treasurer's administrative burden, and reduce the overall accuracy and effectiveness of BOS fund administration. Inadequate transparency and accountability further erode public trust, elevate the risk of mismanagement, and lead to incomplete or unreliable reporting, ultimately undermining the effectiveness and credibility of BOS fund management.

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## Appendix

### Interview Guide



#### STRENGTHENING MANAGERIAL CAPACITY IN BOS FUND MANAGEMENT (IN EDUCATIONAL UNITS IN SOUTH BOLAANG MONGONDOW REGENCY)

#### INTERVIEW GUIDE

##### Informant Data

Name: .....

Age: .....

Gender : (a) Male (b) Female

Education : (a) High School, (b) Diploma 3 / Bachelor's Degree, (c) Master's Degree

Address: .....

.....

##### Instructions for Completing

- 1) The questions in this interview guide are for thesis research in the postgraduate program at Ichsan University, Gorontalo, only, and are not for any other purposes.
- 2) You are expected to provide honest answers based on your experience.

#### I. Strengthening Managerial Capacity

1. Developing Planning Skills
  - 1) Is there any training related to BOS fund planning?
  - 2) Have BOS fund managers at educational units where there are discrepancies in their use attended planning training?
  - 3) Have you attended any training related to BOS fund planning?
  - 4) What efforts have you made to improve your BOS fund planning skills?
2. Developing Financial Management Skills
  - 5) Is there any training related to the financial management of BOS funds?
  - 6) Have BOS fund managers at educational units where there are discrepancies in their use received financial management training?
  - 7) Have you received any training related to the financial management of BOS funds?
  - 8) What efforts have you made to improve your financial management skills for BOS funds?
3. Developing Monitoring and Evaluation Capabilities
  - 9) Is there any training related to the monitoring and evaluation of BOS funds?
  - 10) Have BOS fund managers at educational units where there are discrepancies in their use attended monitoring and evaluation training?
  - 11) Have you attended any training related to the monitoring and evaluation of BOS fund use?
  - 12) What efforts have you made to improve your monitoring and evaluation capabilities?
4. Development of reporting capabilities
  - 13) Is there any training related to reporting BOS funds?
  - 14) Have BOS fund managers at educational units where there are discrepancies in their use attended reporting training?
  - 15) Have you attended any training related to reporting the use of BOS funds?

16) What efforts have you made to improve your reporting skills?

**II. Factors Inhibiting Strengthening of Managerial Capacity**

17. Lack of training and development: Do you think that the lack of training and obstacles can affect the ability to manage BOS funds?
18. Complexity of rules and regulations: Do you think that the complexity of rules and regulations can hinder the ability to manage BOS funds?
19. Lack of transparency and accountability: Do you think that the lack of transparency and accountability hinders the management of BOS funds?