



# The Determinants of School Operational Assistance Fund Management

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**Abstract.** Effective and efficient management of School Operational Assistance Funds (BOS) has excellent potential to improve the quality of education in Indonesia. However, the fact is that in Indonesia, there are still many problems that need to be solved in the implementation of BOS Fund management in the field, including budget allocations that need to be on target. The latest data from the Ministry of Education, Culture, Research and Technology shows an increase of 26% or around 250,000 damaged classroom units throughout Indonesia last year. This problem was caused by uneven improvements due to corruption in using BOS funds. This research examines the influence of good governance, performance-based budgeting and HR competency on managing BOS funds. The sampling technique obtained 87 respondents. The method in this research is quantitative, using the SmartPLS 3.0 test. The population of this study were four schools in Grobogan Regency. The results of this research show that good governance, performance-based budgeting and HR competency partially provide empirical evidence of a significant favourable influence on the management of BOS funds.

Keywords: Good Governance, Performance-Based Budgeting, Human Resources Competency, BOS Fund Management

## 1. Introduction

Effective and efficient management of School Operational Assistance Funds (BOS) has excellent potential to improve the quality of education in Indonesia [1]. Managing BOS Funds effectively and efficiently will provide benefits in improving the quality of education, accessibility, teacher welfare, development of teacher professionalism, and student participation, as well as transparency and accountability in using BOS Funds [2]. Developing education provides a strong foundation for a country's growth and progress in various aspects of life. It improves the quality of Human Resources (HR) [3]. Educated, skilled and qualified human resources will encourage innovation, increase productivity, develop the industrial sector and encourage better economic growth. [4].

BOS Fund Management is the process of regulating, using and monitoring funds provided by the government to schools as operational assistance [5]. Effectiveness and efficiency in management can be achieved through structured BOS Fund planning and accountability. Strict supervision in managing BOS Funds is essential to ensure that BOS Funds are used under the expected educational objectives. Strict supervision in managing BOS funds will fulfil the right of every citizen to receive proper education so that effectiveness and efficiency are met [6].

In fact, in Indonesia, there are still many problems found in the implementation of BOS Fund management in the field, including budget allocations that need to be on target [7]. The latest data from the Ministry of Education, Culture, Research and Technology [8] shows an increase of 26% or around 250,000 damaged classroom units throughout Indonesia in the past year. Uneven improvements and corruption in school rehabilitation funds cause this problem. In 2022, there will be several cases related to the misuse and ineffectiveness of School Operational Assistance Funds (BOS). From 2016 to 2021, there were 240 cases of corruption, and of these cases, the most corruption was related to the use of BOS funds, namely 52 cases. This case also occurred at one of the high schools in Kab. Grobogan, Central Java, namely at SMAN 1 Grobogan, where there were indications of irregularities. With quite prominent and fantastic online reporting of funds worth IDR 2,885,094,000 from 2020 to 2021 [9]. It is shown by indications that the components of library development, extracurricular learning and maintenance of facilities and infrastructure could be more reasonable.

Based on the phenomena that occur, there is a need for research related to "The Influence of Good Governance, Performance-Based Budgeting and HR Competency on the Management of BOS Funds" to improve the implementation of education in Grobogan Regency. The government hopes that the principles of justice and equal distribution of educational services can be realized through financing education through the BOS Fund scheme. Therefore, when the management of BOS funds is not carried out well, the impact of this problem is the need for more quality education in Indonesia, which continues due to the lack of quality human resources—caused by the low education currently available in Indonesia.

Previous research on good governance regarding the management of BOS Funds shows a research gap. Good governance has a positive effect on the management of BOS funds, according to previous research [10]. It is also in line with research by Ariani [11] and Rachman [12], which revealed that good governance has a positive effect on the management of BOS Funds. However, research conducted by Situmorang [13] shows that good governance harms BOS Fund Management. It aligns with research by Prasetyowati's [14] and Ayu et al [15], which shows that good governance harms BOS Fund Management.

There needs to be more research on the relationship between performance-based budgeting and fund management. According to research by Dewi [16] shows that performance-based

budgeting has a positive effect on the management of BOS funds. It is supported by previous findings [17] stating that after using a performance-based budget, financial management is more economical and efficient. However, the results of research by Yumiani and Nadirsyah [18], Harahap et al. [19], and Wardani et al. [20] show that performance-based budgeting harms the management of BOS funds.

Previous research regarding HR competency in fund management found a research gap. Research by Philadelphia et al ([21], Sopian [22], Noholo [23], and Widyastuti [10] shows that HR competency has a positive effect on financial management. However, previous findings [24] show that HR competency does not affect the management of BOS funds.

The objectives of this research are to study the influence of governance regarding the management of BOS Funds; the influence of performance-based budgeting on the management of BOS Funds; and the influence of HR competency on the management of BOS Funds.

### **Literature Review And Hypotheses Formulation**

BOS Fund Management includes activities for regulating, using and monitoring funds provided by the government to schools as operational assistance [25]. Management of BOS funds with adequate quality can have a positive impact on the quality of education [26]. Approximating funds appropriately can improve the quality of teaching and learning and provide better opportunities for student growth. Management of BOS funds can be effective and efficient when the school is of high quality in terms of planning, budgeting, implementation, supervision and reporting [27]. Factors influencing the BOS fund management are good governance, performance-based budgeting and HR competency.

Good governance is a concept that refers to good and effective ways of managing and governing an entity, be it a government, organization, company or other institution [28]. Based on agency theory, good governance aims to reduce conflicts of interest and ensure accountability in the relationship between the party providing funds (principal) and the party managing funds (agent) [10]. Schools have a responsibility to convey helpful information to users of financial information, and their accountability will be assessed by the owner or principal [29]. Educational institutions or schools can improve the management of BOS funds, prevent misuse of funds, and achieve optimal results to support improving the quality of education through accountability.

H1: Good governance has a positive effect on the management of BOS funds

Performance-based budgeting is an approach to planning and budgeting based on achieving desired results and performance. The relationship between output and desired results from activities and program efficiency must be considered to achieve these results. Budgeting can be an effective tool in supporting the achievement of goals and maximizing the use of available resources. Based on agency theory, the school, as an agent, is responsible for

determining performance-based budgets to realize the goals and targets desired by the government as principal [10].

### H2: Performance-Based Budgeting Has a Positive Influence on BOS Fund Management

HR competency refers to the skills, knowledge and abilities possessed by individuals or teams involved in managing these funds. HR competency is vital to ensure effective, efficient and accountable use of the management of these funds. Management of BOS funds can be done more professionally and provide maximum benefits for schools and students when they have competent human resources. According to agency theory, HR competency in managing BOS funds can have relevant implications. Agency theory examines the relationship between the principal (government) and the agent (school), where the principal expects the agent to act following the principal's interests and manage funds with transparency, accountability and effectiveness.

H3:HR competency has a positive influence on the management of BOS funds.

## 2. Methods

This research adopts an associative approach using a survey method. The data used is primary data, which includes respondents' perceptions of the variables that are the focus of this research. Data collection from respondents was carried out through the use of questionnaires. The questionnaire given contains several statements that will be distributed to respondents. In this research, the questionnaire functions to define the operationalization of variables into relevant indicators. These indicators are then detailed in the form of questions in a questionnaire, and respondents give scores based on their answers to the statements presented. Researchers used a Likert scale to measure assessments in this study. The data comes from several educational institutions, including PAUD IT Darut Tauhid, TK IT Darut Tauhid, and SD IT Darut Tauhid, SMA Negeri 1 Grobogan.

Research data was analyzed using a PLS-based structural equation modelling (SEM) approach. In order to test the hypothesis proposed during this research, a technique must use Structural Equation Modeling (SEM) operated via SmartPLS. SEM is known not only as a structural equation model but as a multivariate technique used to test theories simultaneously involving various relationships and many variables.

The use of the second technique for multivariate analysis is for researchers to explore the relationships between complex variables recursively and non-recursively to get a complete picture of the model. The SEM model in this research allows researchers to answer dimensional questions/statements (measured by indicators of a concept). SEM aims to analyze latent variables, indicator variables, and fundamental causes during long-term

measurements. SEM also allows analyzing two directions of interest in social and behavioural sciences.

PLS is a powerful analysis method based on assumptions. PLS can confirm the theory to show no relationship between variables. According to Ghazali & Latan [30], PLS can analyze CBSEM, which cannot create a reflective and formative structure by providing an unidentified model impact. PLS estimation is divided into three parts: namely, weight estimate providing latent variable values, path estimate and path estimation to latent variables and their indicators (loadings), means and location parameters (regression constant values) and latent variables. At this stage, the first step is weight estimation; the second step is estimating the inner model and outer model, and the third step is estimating means with means allocation [30].

### 3. Results and Discussions

The discriminant validity results show that the correlation of one construct with the construct itself is higher than that of the construct with other constructs. It means the data has good discriminant validity. Furthermore, the results of the loading factors shows that the construct has good convergent validity. The constructs also have good reliability. Moreover, the adjusted R-squared value is 73.1% which means that variations in the independent variables can explain 73.1% of the proportion of BOS funds management.

The hypothesis is assessed by the original estimated value (O) to understand the relationship between variables, and t-statistics (T) and p-value (P) to determine the significance of the relationship. The original value of +1 indicates a positive relationship, while -1 indicates a negative relationship. The t-statistic is higher than 1.96, or the p-value less than the significance threshold (0.5) indicates that a relationship between variables is significant. The bootstrap sampling method was used to learn more about the data with the differences between exogenous and endogenous constructs ( $\gamma$ ) and the influence of endogenous constructs on exogenous constructs ( $\beta$ ). Hypothesis testing for this research uses t-statistics or the t-test.

Hypotheses are assumed to compare values t-statistic with t-table. The value comparisons table is used to determine whether or not there are differences between variables. The calculated t value is obtained from bootstrapping using SmartPLS software. Bootstrapping testing aims to increase the abnormality of research data problems.

The t-statistic value used in this research is 1.96 and  $\alpha=5\%$ , so the criteria for stating or deciding if the t-statistic is more than 1.96, a particular hypothesis is  $H_a$  and  $H_0$ . The following are the output path coefficients from the bootstrapping resampling results used for hypothesis testing:

**Table 1** Path Coefficients

	<b>Original Sample (O)</b>	<b>T Statistics (O/STDEV)</b>	<b>P Values</b>
X1 -> Y	0.160	3.129	0.002
X2 -> Y	0.149	1.977	0.004
X3 -> Y	0.738	9.208	0.000

Processed data, 2023

Based on above, the relationship between research variables can be summarized as follows. Empirical findings show that the original sample is 0.160, a significant value at the 0.05 level with P-value ( $0.002 < 0.05$ ) with the calculation results ( $t\text{-statistics}3,129 > t\text{-table}1.96$ ). Then H1 is accepted, namely as a variable, good governance has a positive and significant effect on the management of BOS Funds. Empirical findings show that the original sample is 0.149 with a significant value at the 0.05 level p-value ( $0.004 < 0.05$ ) with the calculated value ( $t\text{-statistics}1,977 > t\text{-table}1.96$ ). So, H2 is accepted as a time performance-based budget variable that has a positive and significant effect on the management of BOS funds. Empirical findings show that the original sample is 0.738 with a significant value at the 0.05 level p-value ( $0.000 < 0.05$ ) with the calculation results ( $t\text{-statistics}9,208 > t\text{-table}1.96$ ). So, H3 is accepted as an HR competency variable that has a positive and significant effect on the management of BOS funds.

**Influence good governance regarding the management of BOS Funds.**

Good governance is a collection of regulations and rules that must be implemented. It can encourage the organization to run efficiently and obtain results in the form of long-term value obtained by interested parties, as well as maintaining the internal and external balance of a company. Management of BOS funds with adequate quality can have a positive impact on the quality of education [26]. Fund management can be effective and efficient when the school has quality in planning, budgeting, implementation, supervision and reporting [27].

Good Corporate Governance (GCG) is also known as Good School Governance (GSG). GSG is a system that ensures schools are well managed. Transparency creates trust between the information owner and the stakeholders by ensuring ease of obtaining information. Managing the school operational assistance budget must be carried out with the principle of transparency. It can be demonstrated through school activities, which include the process of decision-making, planning, implementing activities, managing money, and others.

Accountability guarantees conformity when managing school operational assistance funds. Efforts must be made to fulfil the obligation to provide explanations regarding the performance and actions of individuals or organizations to parties who have the right or authority to provide requests for responses or accountability. Accountability is proven to have a positive impact when managing School Operational Assistance Funds.

Participation ensures active community involvement in making decisions, establishing policies, planning, implementing, monitoring and evaluating. It is essential to ensure that the school's operational assistance funds are used correctly. It is based on research conducted by Rakhmawati [6], which proves that participation has a negative influence on the effectiveness of managing BOS funds.

Previous research has examined the influence of good governance on the management of BOS funds, among others carried out by Fauzan [31], and Rakhmawati [6], who show that good governance influences the management of BOS funds. Every educational institution (school) managing funds sourced from the government, in this case, BOS funds, must adhere to the principles of governance in order to support the quality of BOS fund management itself, namely the principles of accountability, transparency and participation so that if a school has implemented the principles of good governance If the level of effectiveness in managing the sources of funds owned, in this case, BOS funds, will also increase.

The results of this test are in line with research conducted by Fauzan [31], and Rakhmawati [6], who show that good governance influences school operational fund management. Apart from that, similar research was also conducted, which also shows that both simultaneously and partially good governance has a positive effect on budget management, where this can happen because of the demand for openness and reliability of the information so that the school operational fund management becomes effective.

### **The influence of the performance budget on the management of BOS funds.**

Performance-based budgeting is a system oriented on the organization's output or outcomes, which are closely related to the organization's vision, mission and strategic plans. Budgeting pays attention to the relationship between output and expected results from activities and programs, including efficiency in achieving output from these results. Based on agency theory, performance-based budgeting by the school (agent) is carried out so that the budget provided by the government (principal) can be realized following the goals and targets to be achieved so that efficient management of BOS funds can be achieved.

Previous research has examined the influence of performance-based budgeting on the management of BOS funds, namely that carried out by Kurniasari et al. [16], which shows that performance-based budgeting has a positive effect on the effectiveness of budget control. Apart from that, similar research was also conducted by Kurrohman [17], which showed that local governments were more economical and efficient in managing their finances after using performance-based budgets.

The Implementation of performance-based budgeting emphasizes a planned budget system, namely prioritizing budget direction, which emphasizes the relationship between various

program results and the inputs needed to produce something directly useful. Thus, in managing BOS funds, this performance-based budgeting will make it easier to analyze alternative plans to achieve predetermined goals because performance-based budgeting requires optimal output so that every expenditure made is economical, efficient and effective in its implementation.

The results of this research align with the findings by Kurniasari et al. [16], which show that performance-based budgeting has a positive effect on the effectiveness of budget control. Apart from that, Kurrohman [17] also shows that financial management is more economical and efficient after using performance-based budgeting.

### **The Influence of HR Competency on BOS Fund Management.**

Competence is the ability to carry out a job or task based on skills and knowledge and is supported by the work attitudes required by the job. Thus, competency shows skills or knowledge characterized by professionalism in a particular field. Human resource competency influences school financial management because human resource competency is the key to determining whether a person produces excellent performance.

Human resource competency is the ability that a person has related to knowledge, skills and personality characteristics that directly influence performance that can achieve the desired goals. Based on agency theory, schools act as agents for the government (principal), acting based on their own personal or individual interests [32]. Agency theory is a theory that describes management as agents and principals as owners who are interconnected [33]. The principal acts as the company owner who gives the agent a mandate to carry out various activities on behalf of the principal [34]. As the owner of the company, the principal has the desire to obtain complete information regarding all activities related to the company.

Suppose an educational institution has human resources who are competent in understanding how to make good and correct performance-based budget planning. In that case, the quality of the results obtained will be more optimal and in line with targets. So, to be able to achieve reasonable work performance and achieve the desired results, it is necessary to prepare an appropriate performance-based budget and to be able to prepare a performance-based budget appropriately, HR competency has a role in it.

The results shows that competence, both partially and simultaneously, significantly influences the accountability of BOS fund management. Apart from that, Noholo and Hippy [23] also conducted research which shows that HR competency has a positive and significant effect on financial management and similar research was also carried out by Iqbal [35], which states that human resource competency has a positive influence on the level of budget absorption.

It can happen because to be able to carry out its duties and responsibilities, the school will direct all its abilities and expertise to be able to manage BOS funds effectively. With HR



competency, the school can carry out its duties and responsibilities optimally so that the management of BOS funds can be carried out well. Therefore, HR competency has a vital role because if the human resources they have are not competent, then this can affect the quality of the management of BOS funds. After all, it can result in insufficient or even inappropriate use of funds.

#### **4. Conclusions**

Based on the results of the analysis carried out, the following conclusions can be drawn. Hypothesis findings reveal a positive and significant relationship between good governance and the management of BOS funds. It shows that in managing BOS funds, good governance that is implemented well will make the school fully responsible for managing BOS funds, and they must be accountable to the parties concerned with the principles that exist in good governance. It encourages the efficient use of funds following educational goals. Hypothesis findings reveal that performance-based budgeting has a positive effect on the management of BOS funds. With an excellent performance-based budget, the planning, allocation and use of BOS funds is based on achieving the desired results or performance. Thus, the use of performance-based budgeting in managing BOS funds can increase efficiency, accountability and quality of education. Hypothesis findings reveal that HR competency has a positive effect on the management of BOS Funds, so it can be concluded that competent HR has a deep understanding of the principles of sound financial governance. They can plan, manage and report the use of BOS funds in a transparent, accountable manner and accordance with applicable regulations. It can improve school financial management and, ultimately, provide more excellent benefits to students' education.

#### **Authors' Contributions**

Putri and Janie conceived of the presented idea. Putri developed the theory and performed the computations. Ridwan and Janie verified the analytical methods. Ridwan & Janie supervised the findings of this work. All authors discussed the results and contributed to the final manuscript.

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