

Does Good School Governance (GSG) Improve on The Management Performance of School Operational Assistance (BOS)

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Abstract

The management of BOS funds in education units requires governance that can ensure that these funds can be used appropriately in teaching and learning activities. BOS funds are also intended to ensure the continuous education of students from the primary education level to the secondary education level so that they are expected to bring benefits to the community equally. The purpose of the study was to provide empirical evidence of the influence of GSG on the performance of BOS fund management when compared with the calculation of value for money. The research sample is the State Vocational High School (SMK) at the Central Java province level, totaling 238 in the 2019-2021 period. The sampling technique in this study used probability sampling with SEM analysis tools. The conclusion of this study is that GSG has a positive effect on the performance of BOS fund management. However, the results of the calculation of value for money in the management and utilization of BOS funds are less economical and less efficient. So that the improved performance is not accompanied by economical and efficient management.

How to Cite

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INTRODUCTION

One of the sources of education funding that comes from the State Budget (APBN) is the School Operational Assistance (BOS) fund. The implementation of BOS funds is regulated through Minister of Education and Culture Regulations as technical guidelines for the implementation of BOS each year. This regulation contains the objectives of BOS funds, the governance of BOS funds, the responsible parties and recipients of BOS funds, as well as the role of each stakeholder in the governance of BOS funds. An overview of the growth in the allocation of BOS fund revenue from 2016-2020 shows an increase in line with the government's commitment to increase funding for education in an equitable and sustainable manner, as presented in Figure 1.

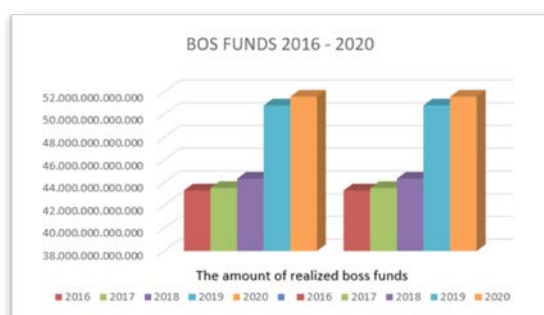


Figure 1. Growth of BOS Fund Revenue Allocation 2016-2020

Source: Directorate General of Financial Balance of Indonesia 2021

Some of the problems that occurred in the scope of the management of BOS funds can also be evidenced by the examination data of the Supreme Audit Agency (BPK) for the Central Java region in 2019 and 2020 as summarized in the Audit Report (LHP) on Regional Financial Reports (LKPD) on Regional Governments, both Provincial and Regency/City. First, in terms of planning, the budgeting of BOS funds has not fully complied with the technical guidelines for managing BOS funds in accordance with applicable laws and regulations.

Secondly, in terms of cash management

by BOS treasurers, there was not yet an orderly process, with indications that not all BOS treasurers had used current accounts for the operation of BOS funds, BOS fund managers did not fully understand the accounting governance of BOS funds, especially in relation to the fulfillment of the completeness of the evidence of accountability of BOS funds as a form of implementation of BOS funds, and the lack of education and training for BOS fund managers was one of the causes of the lack of understanding of the rules for managing BOS funds. Thirdly, in terms of the accountability of BOS funds, there were also many findings, including: the managers of BOS funds did not fully understand regional financial governance in accordance with the laws and regulations, which resulted in the lack of validity of the accountability of BOS funds; the managers of BOS funds did not fully implement the technical guidelines for Regular BOS funds as a guideline in the planning as outlined in the school work plan and budget (RKAS), the implementation of BOS funds, and the reporting of BOS funds.

One instrument that is believed to minimize abuse in the implementation of education funds by implementing Good School Governance (GSG) which emphasizes transparency, accountability, responsibility, and participation. Research conducted by Ima Iswara, et al (2020), found a model for improving the performance of vocational schools based on good school governance in Indonesia which includes the Principles of Transparency, Accountability, Responsibility, Autonomy, Justice, Participation, Effectiveness and Efficiency, and Consensus Oriented Principles. However, of the 8 aspects, there are two aspects, namely participation and Consensus Oriented, which do not support the research results. Meanwhile, performance in this study is the performance of school services as measured by the national standards of education. Sohidin et al. (2023).

Presidential Regulation No. 16/2018 and its amendments mandate the use of Value for Money in the procurement of government

goods and services. So that the BOS fund program does not only stop at the needs of the education sector but also contributes to efforts to protect the environment and sustainable development. Sohidin et al. (2023).

This study emphasizes the influence of GSG on school performance, however, the researcher focuses on the performance of BOS fund management. This performance was described in terms of the 12 components of BOS fund expenditure as stipulated in the BOS fund technical guidelines. The researcher used these 12 items of expenditure as indicators of performance assessment because this type of regular BOS funds was received by all schools. Furthermore, to strengthen the quantitative assessment of performance, researchers also used one of the performance analysis tools that is often used in public sector entities, namely value for money (VFM). VFM assessment emphasizes three main indicators, namely economy, efficiency and effectiveness. Kariyoto (2018) in his research stated that school performance assessment requires the identification of key variables that will be expanded as parameters of the organization's performance. Sohidin et al. (2023).

Good school governance was created to encourage educational progress, which can be measured by value for money criteria, whether economic value is obtained, efficient and effective in managing BOS funds. Furthermore, it can be used as a conclusion whether there is sustainable development or not.

Rizal Yaya's research (2017), proves that the VFM theory implemented in schools that cooperate between public and private in Scotland shows the development of conditions and standards on the maintenance of school facilities, knowledge transfer on public and private school cooperation standards. Sohidin et al. (2023).

The things that researchers have described above are basically research gaps that strengthen the reasons for conducting research on the performance of BOS fund management in schools. The researcher raised a novelty in this study in the form of assessing the

performance of BOS fund management using 12 components of expenditure in accordance with Permendikbud No. 6/2021. This was not done by previous researchers, because the focus of previous research was on measuring school performance in general.

Based on the background, the phenomenon of BOS fund management problems in a number of schools and the research gap, there is a problem that must be resolved, namely how to create effective and efficient BOS fund management with minimal audit findings by applying good governance patterns in schools. Based on the results of a brief analysis of these constraints, the problem formulation in the study is as follows: Is the effect of the implementation of good school governance on the performance of BOS fund management comparable to value for money?

The purpose of this study was to provide empirical evidence of the effect of GSG on the performance of BOS fund management when compared with value for money. The results of the research on the management of BOS funds are expected to provide benefits not only to researchers but also to stakeholders of BOS funds, for the future progress of national education.

METHODS

Type of Research

This type of research can be said to be causal model research, which is to see the relationship between several variables that are not certain. Researchers used this design to provide evidence of the effect of the implementation of good school governance on the performance of BOS fund management, by looking at the relationship in the comparison of value for money.

Research Population

The population in this study included all Vocational High Schools (SMK) recipients of BOS funds for 2019-2021 in the Central Java region totaling 1,593 schools, both public and private SMKs. Sohidin et al.(2023).

Research Sample

The sample in this study was carried out by simple random sampling, namely taking public vocational schools as sampling objects. Sampling for research according to Suharsimi Arikunto (2016), if the subject is less than 100 people should be taken all, if the subject is large or more than 100 people can be taken 10-15% or 20-25% or more. Sohidin et al. (2023).

The research sample is 238 public vocational high schools (SMK) in Central Java province. Therefore, it can be said that the 238 schools were the unit of analysis as well as the sampling size in this study. In each school, there were 5 managers, namely the school principal, BOS treasurer, committee, teachers and parents/guardians. Thus, the total number of management personnel is 1,190, and if displayed in a table, it appears as follows. Sohidin et al. (2023).

Therefore, the calculation of the number of managers appears in real terms in the Table 1.

However, the researcher made the maximum possible sample by distributing questionnaires to 952 samples in order to obtain more results.

Data Collection Method

The data collected in this research is primary data. The questionnaire in this study was prepared based on the clauses and articles contained in Permendikbud No 6/2021 concerning the regular BOS Fund. The questionnaire was given to the respondents, namely

the managers of BOS funds in state vocational schools in Central Java.

Operational Definition and Measurement

This study uses one independent variable, and one dependent variable measured using a Likert scale. The Likert scale is a method that measures attitudes, opinions, and perceptions by expressing agreement or disagreement with certain subjects, objects or events. Measurement of variables in this study using a Likert scale. (Sugiyono, 2017), where the measured variables are translated into variable indicators.

BOS Fund Management Performance is the Dependent variable (Y) in this research.

The performance indicators are based on the technical guidelines for the use of BOS funds, namely 12 components based on Permendikbud No. 6/2021.

Variables are measured using the Likert Scale model, which measures attitudes by expressing agreement or disagreement with the questions asked with a score of 5.

In addition to the 12 components mentioned above, researchers also calculate ratios using analytical tools used in public sector performance appraisal, namely best value which is an extension of the concept of value for money. In the context of public sector organizations, the concept of best value is a concept that requires government work units providing public services to provide the best service (best value).

Table 1. Number of Vocational Schools in Central Java Province

No	Description	Total	Number
1	Number of vocational schools in Central Java		1,593 schools
2	Number of private vocational		1,355 schools
3	Number of public vocational schools		238 schools
4	Number of BOS fund managers in each school	4 people	952 people

The Independent Variable, Good School Governance (GSG) (X).

The principles applied in good governance refer to the indicators outlined by the OECD indicator (Organization of Economic Co-operation and Development) in the Education at a Glance 2013 event, including: (1) transparency; (2) Accountability; (3) Responsibility; (4) Independence; (5) Fairness; (6) Participation; (7) Effectivity and efficiency; (8) Consensus oriented. The variable is measured by the Likert Scale model, which measures attitudes by expressing agreement or disagreement with the questions asked with a score of 5.

RESULTS AND DISCUSSION

The questionnaire was distributed to 952 respondents, with the number of questionnaires filled in and returned as many as 354 or around 37%. Furthermore, the researchers sorted the questionnaires again until the number that could be processed was 338 or around 35%.

Data Analysis Results

This research used Structural Equation Modeling (SEM) analysis. The software used for this research was IBM SPSS AMOS 21. The following is a simplification of the performance components of BOS fund management from 12 components to 6 components.

Table 2. Simplification of Expenditure Components of Regular BOS funds

No	Initial component	Simplification	No	Final component
1	Admission of new students		1	Admission of new students
2	Library development	Library development	2	Learning, assessment and evaluation and library development
3	Library Development	Library Development		
3	Learning and extracurricular activities	Learning and extracurricular activities		
4	Learning assessment and evaluation	Learning assessment and evaluation		
5	School administration		3	School administration
6	Professional development of teachers and education personnel	Professional development of teachers and education personnel	4	Teacher professional development and non-State Civil Apparatus honorarium payments
7	Power and service subscriptions	Power and service subscriptions	5	Power subscription, sarpras maintenance and multimedia procurement
8	Maintenance of facilities and infrastructure	Maintenance of facilities and infrastructure		
9	Multimedia tool	Multimedia tool		
10	Increased competence of expertise	Increased competence of expertise	6	Increased skill competence and graduate absorption
11	Graduate absorption activities	Graduate absorption activities		
12	Honorarium for non-State Civil Apparatus	Honorarium for non-State Civil Apparatus		

Outlier Evaluation

Based on the chi-square value with a free degree of 19 (the number of indicators of variables) at a significance level of 0.01, which is 21.629, the Mahalanobis value indicates that no data outliers occur. Value indicates that there is no outlier data that occurs. After sorting from the largest to the smallest mahalanobis d-squared value, the results are no longer outliers in this data processing process. The highest value is 73.111 and the lowest value is 9.449. The highest mahalanobis value of 73.111 is still lower than 5 x the CMIN value (5 x 21.629=108.145) so that no outliers occur.

Measurement Model Test

In the measurement model test, the Chi-square result is 1,138, Degrees of freedom are 19 and the Probability level is 0.303. Based on this information, it can be concluded that the model is accepted.

Structural Model Evaluation Test

Structural Model Test

The structural model is the relationship between independent and dependent latent variables (variables that cannot be measured

directly and require several indicators to measure them) (Bollen, 1989). The results of the structural model test can be seen from the following Figure 3.

The structural model above shows a chi-square of 1,138 and a degree of freedom of 19, RMSEA of 0.020, GFI of 0.987, and AGFI of 0.964. The RMSEA value of less than 0,08 indicates that the model used is as expected. The GFI and AGFI values above 0,85 indicate that the model used is good.

CMIN/DF with results less than 2.5 indicates that the assumed model is as expected. Or also evidenced by a p-value greater than 0.05.

Data Normality Test

Evaluation of data normality is carried out using a critical ratio skewness value of ± 2.58 at a significance level of 0.01 (1%). Data is said to be normally distributed if the critical ratio skewness value is below ± 2.58 . Sohidin et al. (2023).

The normality test results show that each statement item obtained results (c.r / t test or critical ratio) below 2.5, which means the data is normal.

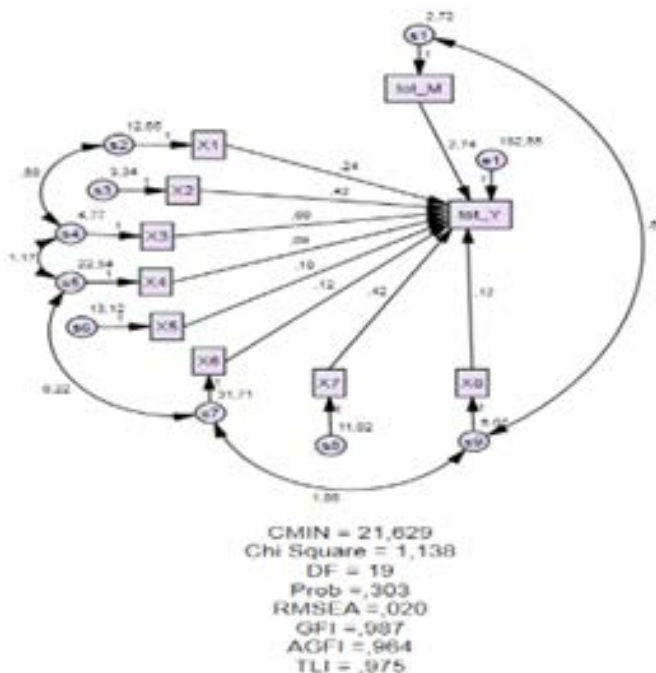


Figure 2. Overall Structural Model

Goodness of fit-Model Test Results

In an empirical study, a researcher is not required to fulfill all goodness of fit criteria, but depends on the judgment of each researcher. The Chi-Square value in this study is 1.138. Overall, the goodness of fit measure in the research model can be declared good, so that this research model has met the criteria for goodness of fit.

Hypothesis Test Analysis

Hypothesis testing in this study is as follows:

The regression coefficient value is positive and the p value < 0.05 or the Critical Ratio value > 1.96 , then the hypothesis is accepted. P value > 0.05 or Critical Ratio value < 1.96 , then the hypothesis is rejected. Good school governance has a positive effect on the performance of BOS fund management. Therefore, the first hypothesis is accepted.

Discussion

Discussion of the results of this study are as follows:

The Role of Good School Governance on the Performance of BOS fund Management

Based on the calculation results, the p value indication is below 0,05, which means

that this hypothesis is accepted. The results of this study support several previous studies, namely Ima Iswara (2020) found a model for improving the performance of vocational schools based on good school governance in Indonesia, which includes the principles of transparency, accountability, responsibility, autonomy, justice, participation, effectiveness and efficiency, and consensus-oriented principles. However, there are differences with the results of this study, because the Consensus Oriented indicator/principle is stated to have no role by Ima Iswara.

Value for Money Performance Assessment

Value for money analysis results include:

(1) Economic Level

If connected to the results of statistical testing, it can be analogized that the descriptive statistical results illustrate that although good school governance contains good understanding and implementation, the direct impact on the performance of BOS fund management is not maximized.

(2) Efficiency Level

Based on the criteria above, it can be concluded that the utilization of BOS funds for the period 2019-2021 includes sufficient and inefficient criteria. This is because the realization of expenditure is smaller than the

Table 3. Calculation of the Economic Level of BOS Funds

Years	Expenditure budget (Rp)	Expenditure realization (Rp)	Results	Description
2019	499,795,429,116	435,099,479,026	0.87	Fairly economical
2020	508,109,688,786	475,562,159,492	0.94	Less economical
2021	493,303,704,322	479,341,598,902	0.97	Less economical

Table 4. Calculation of the Efficiency Level of BOS Fund

Year	Expenditure Realization (Rp)	Revenue Realization (Rp)	Results	Description
2019	435,099,479,026	499,795,429,116	0,87	Moderately efficient
2020	475,562,159,492	508,109,688,786	0,94	Less efficient
2021	479,341,598,902	493,303,704,322	0,97	Less efficient

realization of revenue, making the absorption of the BOS fund budget appear inefficient. Analogy to this calculation, the results of the descriptive statistical test also showed a small impact of the good school governance variable on the performance of BOS fund management.

(3) Effectiveness Level

CONCLUSION

Based on the research results, the following conclusions can be drawn: (1) Good school governance has a positive effect on the performance of BOS fund management. Researchers made a simplification from 12 to 6 components, by combining several components that contained similarities. The statistical test results showed that each indicator in GSG had a positive effect on the performance of BOS fund management, with an indication of the p value below 0.05; (2) The results of the calculation of value for money in the 2019-2021 period of BOS fund management provide the following picture:

First, the management and utilization of BOS funds were less economical, this was due to the fact that the patterns of expenditure and spending of BOS funds had not fully implemented the principles and economic ratios. Second, the management that occurred in state vocational schools in Central Java Province was, on average, less efficient. Third, the utilization of BOS funds was considered effective and very effective because the realization of income was greater than the planned income.

The improvement in performance due to the increase in good school governance

was not proportional to the calculation of economy and efficiency, the value of uneconomical and inefficient was still obtained even though the calculation results showed that the management of BOS funds was effective.

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Table 5. Calculation of the Efficiency Level of BOS Fund

Years	Revenue Realization (Rp)	Revenue Plan (Rp)	Results	Description
2019	499,795,429,116	478,513,760,000	1.04	Very effective
2020	508,109,688,786	443,093,280,000	1.15	Very effective
2021	493,303,704,322	460,723,155,000	1.07	Very effective

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