LOW IMPLEMENTATION OF “BOS” FUNDS FOR JUNIOR HIGH SCHOOLS IN PADANG CITY, INDONESIA

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Abstract:
The rationale of conducting this research came from observations carried out in Junior High Schools in Padang City regarding the large amounts of BOS (School Operational Assistance Fund Program) funds being returned to the government from schools. This phenomenon indicates that the government has not reached the targeted execution rates of BOS funds given to schools. The research method used to analyze the factors causing the low absorption of BOS funds was a descriptive method with a quantitative approach through percentage equations. According to the BOS budgets, the results obtained were 43.9% of schools involved teachers, education personnel, and school committees in planning activities. 43.7% of schools were able to account for the financial reports of BOS funds, while 51.8% of schools were wrong in understanding the regulations. In managing BOS funds, 59.9% of schools had competent human resources, actively participated in Bimtek activities, and had integrity. Only 29.3% of schools carried out administrative activities according to regulations.

Keywords: low implementation, BOS funds, junior high school

1. Introduction

Education policies related to the National Education System are included in the 1945 Constitution Chapter XIII Article 31 paragraph (1), which reads: "Every citizen has the right to education." The section explains that the national education system must accommodate all citizens to obtain a proper education. The national education system must provide the broadest possible learning opportunities for all citizens, especially those who become Indonesian citizens. Based on this policy, the Indonesian government should not
discriminate against any ethnicity, race, religion, economic, and social background in providing the best education for their citizens.

Furthermore, in 1994, presidential instruction No. 1 of 1994 explained the nine-year compulsory education program consisting of primary and secondary education. Elementary School and Junior High School are education levels that every citizen must take and are funded by the government. This statement is supported by the 1945 Constitution Article 31 paragraph (2), which states that "Every citizen is obliged to attend basic education and the government is obliged to finance it." The government funds every student enrolled in primary and secondary education units.

School Operational Assistance Fund, or what is commonly called BOS, is a fund that education units can use to help student operational expenditures for realizing the nine-year compulsory education program. Minister of Education and Culture’s regulation number 6 of 2021 explains that BOS funds are used primarily to fund non-personnel expenditures for primary and secondary education units as implementers of compulsory education programs. It may be possible to support several other activities following the provisions of laws and regulations.

According to Regulation of the Minister of Education and Culture Number 6 of 2021, BOS funds must be managed through several principles, including flexibility, effectiveness, efficiency, and accountability. Flexibility suggests that the use of BOS funds must match the needs of the school. Effectiveness explains that BOS funds must endeavor to obtain results, influence, and effectiveness to achieve the ultimate goal of education in schools. Efficiency explains that the use of BOS funds must be endeavored to improve the quality of student learning by spending as little as possible with optimal results. Accountability explains that the use of BOS funds must be accounted for based on logical considerations. Furthermore, transparency requires the use of BOS funds to be managed openly and accommodate stakeholders’ aspirations according to school needs.

Before receiving BOS funds, an education unit must meet the requirements in the form of: a) updating school data and information (Indonesian terms it as DAPODIK), b) having a national school number, c) having a license to provide education, d) having at least sixty students during three years lastly, and e) not a cooperative education unit. If an education unit has met these requirements, the school will receive BOS funds transferred to the school account. BOS can fund many activities in education units.

BOS funds can fund many activities, such as: new student admissions, library development, implementation of learning and extracurricular activities, implementation of learning assessment and evaluation, implementation of school activity administration, professional development of teachers and education personnel, funding of subscriptions for resources and services, maintaining school facilities and infrastructure, provision of multimedia learning tools, organizing skills competency, improvement activities, organizing activities to support graduate admissions, and paying salaries. The activities carried out play a role in improving the quality of the school.

BOS funds are managed by the school principal and the BOS team. The principal’s BOS team consists of the school treasurer, teachers, school committee, and student guardians. The school principal and the team plan, complete, and update the school data
and information (Dapodik), use BOS funds according to the components of the use of BOS funds and make reports on the use of BOS funds. All parties in the education unit must participate in the planning to the reporting process.

Based on the observations made, it was found that there were still several schools that returned large amounts of BOS funds to the government. The absorption of funds used by the education unit has not been optimally absorbed. Many components of activities that could have been implemented through BOS funds were not implemented due to certain factors. These factors are not yet known, so a study is needed to determine them precisely. Hence, this research aimed to determine the causes of the low absorption of BOS funds that occurred in junior high schools in Padang City.

Research relevant to this research is research conducted by Erdiani Silele, Harijanto Sabijono, and Rudy J. Pusung (2017), which discusses the evaluation of BOS fund management at the basic education level. The management referred to in the research starts from the planning, implementation, use, and reporting stages. There are several differences between this study and previous research, including 1) this study examined the causes of the low absorption of BOS funds by education units, 2) this research was conducted in secondary education, 3) the research location is Padang City. The urgency of the implementation of this research was so that readers could find out what BOS funds could fund components of the activities. Readers can also find out what deficiencies exist in educational units that cause the low absorption of BOS funds, and readers can get suggestions for constructive improvements for the progress of the educational unit. The cause of the low absorption of BOS funds is focused on several factors of concern to researchers. These factors are in the form of budget planning, accountability or financial reporting, knowledge of regulations, human resources, and administrative factors. These factors influence the absorption of BOS funds at the education unit level.

2. Literature Review

2.1 Definition of BOS funds
School Operational Assistance Fund, hereinafter referred to as BOS Fund, is a fund used primarily to fund non-personnel expenditures for primary and secondary education units as implementers of compulsory education programs and may be allowed to support several other activities following the provisions of laws and regulations.

Regular BOS Funds are BOS funds allocated to support the operational expenditure needs of all students in primary and secondary education units (Regulation of the Minister of Education and Culture number 6 of 2021).

The details of the use of BOS funds used have been clearly stated. The funds can be used for semester exams, photocopies, corrections fees, and fees for composing report cards (Sumarni, 2015). The details of activities that BOS funds can fund are:

1) New student admissions,
2) Library development,
3) Implementation of learning activities and extracurricular,
4) Implementation of learning assessment and evaluation,
5) Implementation of school activity administration,
6) Teachers and education personnel professional development,
7) Funding of subscriptions for resources and services,
8) Maintaining school facilities and infrastructure,
9) Provision of multimedia learning tools,
10) Organizing skills competency improvement activities,
11) Organizing activities to support graduate admissions, and
12) Paying salaries.

The use of BOS funds is adjusted to the needs of the education unit. The payment of salaries is used at most 50% of the BOS budget. The use of BOS funds for the procurement of goods and services is carried out through a mechanism for procuring goods and services in schools in accordance with statutory provisions (Regulation of the Minister of Education and Culture Number 6 of 2021). The parties involved in the planning, implementation, and reporting process were the school principal and the BOS team formed by the school principal. The BOS team includes:

a. School principal as the person in charge,
b. School treasurer,
c. One person from the teacher element,
d. One person from the school committee,
e. One person from the parent/student’s guardian outside the school committee who is elected by the school principal and school committee taking into account credibility and has no conflict of interest,

The duties of school principals in managing BOS funds are:

a. Planning for the use of BOS funds,
b. Filling out and update school data and information (Dapodik) following the actual conditions at school up to the time limit set every year,
c. Using BOS funds according to the components of the use of BOS funds.

All tasks carried out by the principal are verified and validated by the head of the district office. Apart from that, there were prohibitions that the BOS funds team could not do in the form of:

a. Transferring BOS funds to personal accounts or for other purposes other than the use of BOS funds,
b. Charging interest from the funds for personal gain,
c. Lending the funds to other parties,
d. Purchasing software for BOS Fund financial reporting or other similar software

e. Renting a data collection application or new student admission application in the network,
f. Funding activities that are not a school priority,
g. Funding activities with a contribution mechanism,
h. Buying clothes, uniforms, or shoes for teachers or students for personal use that are not school inventory,
i. Maintaining school infrastructure with moderate and severe damage categories.
j. Building a new building or room,
k. Buying investment instruments,
l. Funding activities to participate in training, socialization, and assistance related to
the BOS Fund program or the BOS taxation program organized by institutions
outside the Office and/or the Ministry,
m. Funding activities that have been fully financed from central government, regional
government, or other legitimate sources,
n. Misuse the BOS Funds for personal or particular group interests,
o. Becoming a distributor or retailer of purchasing books for students at the school
concerned.

3. Materials and Methods

This research employed a quantitative approach. This approach is symbolized by
numbers and how the study results using this approach can generally apply wherever
this kind of research is carried out (Bryman, 2012). The research method used was a
descriptive method aiming to describe the research sample to represent a complete
description of the population. As referred to in this study, the absorption of BOS funds is
whether the use of BOS funds is following the regulated activity components as stated in
the Regulation of the Minister of Education and Culture number 6 of 2021. The low
absorption of BOS funds might be caused by the parties involved in managing BOS funds.
Regulations, related parties, policies, and knowledge may be the reasons for the low
absorption of BOS funds. The cause of the low absorption of BOS funds was obtained
from a questionnaire instrument consisting of several questions related to several aspects,
including:

1. Budget planning consists of indicators of teacher involvement, involvement of
education personnel, involvement of school committees in budget planning,
2. Financial accountability/reporting consists of indicators of transparency,
supervision, effectiveness, and efficiency,
3. Knowledge of regulations consists of indicators of budget planning regulations,
utilization of BOS funds, procurement of goods and services, and financial
disbursement mechanisms,
4. Human Resources consist of indicators of competence, technical guidance, and
integrity,
5. Administration consists of indicators of budget approval, the time factor, and
auction factors for the procurement of goods and services.

A population is a group of individuals who have the same characteristics
(Creswell, 2011). The population involved in the study was all school principals, deputy
principals, and BOS treasurers at the junior high school level in Padang City, totaling 43
schools. The sampling technique used was random cluster sampling. Thus, the selected
research sample was six schools in Padang City with a total of 19 respondents. The
individuals studied in each school were the principal, deputy principal, and BOS
treasurer, involved in the process of managing BOS funds.
4. Results and Discussion

The factors causing the low absorption of BOS funds carried out in several schools in Padang City, with a research sample of 19 people consisting of the principal, deputy principal, and BOS treasurer who the principal had appointed as the BOS Team consisted of several factors, namely:

1. The budget planning factor consists of several sub-indicators, namely the involvement of teachers, the involvement of education personnel, and the involvement of the school committee. The results of the percentage of budget planning implementation are shown in Table 1.

| No. | Statement                                                                 | Always | Often | Sometimes | Never |
|-----|---------------------------------------------------------------------------|--------|-------|-----------|-------|
| 1   | I involve teachers in budget planning.                                    | 10     | 52.6  | 6         | 31.6  |
|     |                                                                           |        |       | 3         | 15.8  |
|     |                                                                           |        |       | 0         | 0.0   |
| 2   | The teacher's opinion on budget planning is a factor that I consider in   | 8      | 42.1  | 7         | 36.8  |
|     | making the draft annual budget.                                          |        |       | 2         | 10.5  |
|     |                                                                           |        |       | 2         | 10.5  |
| 3   | I involve education personnel in budget planning.                         | 10     | 52.6  | 5         | 26.3  |
|     |                                                                           |        |       | 2         | 10.5  |
|     |                                                                           |        |       | 2         | 10.5  |
| 4   | The opinion of education personnel regarding budget planning is a factor  | 9      | 47.4  | 4         | 21.1  |
|     | that I consider in drafting the annual budget.                            |        |       | 4         | 21.1  |
|     |                                                                           |        |       | 2         | 10.5  |
| 5   | I involve the school committee in budget planning.                        | 6      | 31.6  | 5         | 26.3  |
|     |                                                                           |        |       | 5         | 26.3  |
|     |                                                                           |        |       | 3         | 15.8  |
| 6   | The opinion of the school committee on budget planning is a factor that I | 7      | 36.8  | 5         | 26.3  |
|     | consider in making the draft annual budget.                              |        |       | 4         | 21.1  |
|     |                                                                           |        |       | 3         | 15.8  |

Based on Table 1 above, it was found that 43.9% of the research sample always planned the budget appropriately for school programs to advance the educational unit. Nine people from the research sample always involved and considered the opinions of teachers, education staff, and school committees in drafting the annual budget for BOS funds. The design and budget that are designed must be balanced so that they can be absorbed perfectly (Indriani, 2019). Planning and budgeting are mutually compatible so that there is no double budget for the same activity (Blöndal, 2009). This series of activities were carried out in deliberations between school elements in each school. The school committee was also involved in the BOS budget planning process. All parties must be involved in planning activities in the budget of a fund (Maisaroh, 2019).

Furthermore, 28.1% of the research sample or five people stated that their schools often involve teachers, education personnel, and school committees in designing their
annual budgets. There is 17.5% of the research sample or three people who sometimes include teachers, education personnel, and school committees in preparing the yearly budget. There is 10.5% of the research sample or two people who have never involved teachers, education personnel, and school committees in designing the annual budget.

The involvement of teachers, education personnel, and school committees is required to design the annual budget for BOS funds. Teachers also need to be involved in making or making decisions related to school (Swanepoel, 2008). Planning for BOS funds includes a decision that needs to include teachers. Suppose a school still claims that it has never involved teachers, education personnel, and school committees in budget planning. In that case, it must be questioned whether this is because the three parties do not want to participate in designing or it is a school that does not involve these three parties. The BOS supervisory team at the district or city level should carry out strict supervision in this regard.

The involvement of teachers, education personnel, and school committees in planning the BOS budget is considered vital because it relates to the activities funded from BOS funds. The teacher knows what is lacking in implementing the learning process, assessment, and evaluation in their respective subjects. Also, only teachers know what competencies need to be improved following the times. If the teacher’s opinion has never been involved, the programs developed by the school related to the learning process and teacher competency development are not right on target. Teachers play a crucial role in budget design decisions (Oyier, 2017).

Education personnel in a school have a role in determining what BOS funds can fund activities. They know the shortcomings of facilities and infrastructure in the library, deficiencies in the implementation of school administration, the availability of multimedia tools at school, and the payment of salaries to anyone involved in developing these activities.

The school committee is an independent body that represents the role of the community in improving the quality of schools and managing school budgets (Mayarani, 2014). The school committee can propose what activities the school can carry out in support of the absorption of graduates and how the stages of implementing new students are admitted to the school. Through the involvement of all parties in budget planning, it is expected that it will optimally absorb BOS funds.

2. The financial/reporting accountability factor consists of components of transparency, supervision, effectiveness, and efficiency. The percentage of financial accountability/reporting factors that several schools in Padang City have implemented are shown in Table 2.
Table 2: Percentage of Financial/Reporting Accountability Factors

| No | Statement                                                                 | Jawaban |     |     |     |     |
|----|---------------------------------------------------------------------------|---------|-----|-----|-----|-----|
|    |                                                                           | Always  | Often | Sometimes | Never |
|    |                                                                           | f  | %  | f  | %  | f  | %  | f  | %  |
| 1  | All fund allocations are announced/informed by posting an announcement in the school information media. | 7 | 36.8 | 6 | 31.6 | 3 | 15.8 | 3 | 15.8 |
| 2  | I allow anyone to question budget issues.                                | 9 | 47.4 | 4 | 21.1 | 4 | 21.1 | 2 | 10.5 |
| 3  | I will answer with valid physical evidence whenever someone asks about the budget. | 9 | 47.4 | 6 | 31.6 | 3 | 15.8 | 1 | 5.3 |
| 4  | School residents are welcome to supervise the use of the budget.         | 7 | 36.8 | 6 | 31.6 | 4 | 21.1 | 2 | 10.5 |
| 5  | I asked the school community to monitor the use of the budget to create transparent finance. | 8 | 42.1 | 6 | 31.6 | 2 | 10.5 | 3 | 15.8 |
| 6  | I provide financial reports to be audited by the auditor.               | 12 | 63.2 | 6 | 31.6 | 1 | 5.3 | 0 | 0.0 |
| 7  | Financial management is carried out effectively so that all programs are achieved according to targets. | 8 | 42.1 | 6 | 31.6 | 3 | 15.8 | 2 | 10.5 |
| 8  | Allocation of school spending is oriented towards the priority public interest. | 8 | 42.1 | 7 | 36.8 | 3 | 15.8 | 1 | 5.3 |
| 9  | The school community felt the benefits directly from the work program that I implemented. | 7 | 36.8 | 5 | 26.3 | 5 | 26.3 | 2 | 10.5 |
| 10 | Each working program is implemented and managed effectively following the planned targets. | 8 | 42.1 | 5 | 26.3 | 4 | 21.1 | 2 | 10.5 |
| 11 | Financial management is carried out efficiently to achieve school/education goals. | 9 | 47.4 | 4 | 21.1 | 4 | 21.1 | 2 | 10.5 |
| 12 | There is an equal distribution of the budget for each program tailored to the needs of the program. | 9 | 47.4 | 6 | 31.6 | 3 | 15.8 | 1 | 5.3 |
| 13 | Each working program is implemented and managed efficiently with a budget. | 7 | 36.8 | 7 | 36.8 | 4 | 21.1 | 1 | 5.3 |
|    | Total                                                                     | 108 | 568.4 | 74 | 389.5 | 43 | 226.3 | 22 | 115.8 |
|    | Average                                                                  | 8 | 43.7 | 6 | 30.0 | 3 | 17.4 | 2 | 8.9 |

Based on Table 2 above, 43.7% of the research sample was always able to account for finances or reporting. Eight people from 19 research samples stated that their schools consistently reported finances and were accountable for these reports. The eight people said that they always prioritized transparency in the reporting of BOS funds every year, supervised the use of BOS funds and their reporting, and were effective and efficient in
using BOS funds in these schools. Accountability for what is done is essential in the use of a fee. The report presented is a form of team accountability for what it has done (Iskandar, 2015).

There were 30% or six people from the study sample who stated that their schools were often responsible for reporting the use of BOS funds. There were 17.4% or three people who said sometimes, and 8.9% or two people from the 19 research samples stated that their schools were never responsible for the financial reporting of BOS funds. The percentage for the category never reported in BOS funds is still in the minimum position.

Transparency regarding the use of BOS funds is needed. Transparency is an attempt to achieve effectiveness, accountability, justice, and legitimacy (Hyndman, 2016). Transparency also means not hiding any information from clients (Sekreter, 2013). Any information that any party wishes to obtain regarding the use of BOS funds may be provided not to raise suspicion between one another. Information regarding the use of BOS funds can also be posted on the wall of the teacher council. This effort is a form of openness of the BOS team with the school community.

Supervision in the financial reporting of BOS funds is essential. Supervisors play a significant role concerning the performance of the individuals they are supervising (Shanock, 2006). A person who will be a supervisor needs to be given theory and training first (Dye, 1990). BOS funds need to be monitored for their implementation. Not only supervisors will supervise, but also all school elements can monitor the absorption of BOS funds. Through the transparency of BOS funds, many parties will be able to watch the use of BOS funds.

Effective use of BOS funds implies whether the use of BOS funds is right on target for programs deemed essential for the development of educational units. Meanwhile, efficiency in using BOS funds means completing the management of BOS funds quickly, even with little effort (Prescheid, 2012). Effectiveness also indicates the level of success or failure in achieving a goal, while efficiency is comparing input and output whether it is appropriate or not (Yuliandari, 2017). Whether the BOS funds had been used for programs designed were following the objectives of BOS funds, the government gave them to schools. Is the program’s output funded by BOS funds already comparable to the funds used for this activity? If the program is effective and efficient, the BOS funds that have been used can be absorbed appropriately. The design of activities funded by BOS also needs to be considered whether it is effective and efficient.

3. The knowledge factor about BOS fund management regulations is in the form of rules related to budget planning, the use of BOS funds, the procurement of goods and services, and the mechanism for disbursing BOS funds. The percentage results for the knowledge factor regarding the management regulations of BOS funds as the cause of the low absorption of BOS funds are shown in Table 3.
Table 3: Percentage of Knowledge Factors on Regulations on the Use of BOS Funds

| No | Statement                                                                                                                                                                                                 | True | False |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------|
|    |                                                                                                                                                                                                          | f    | %     |
| 1  | Budget planning is a stage that does not determine the steps of budget disbursement, especially BOS funds.                                                                                             | 3    | 15.8  |
|    |                                                                                                                                                                                                          | 16   | 84.2  |
| 2  | Planning that involves the school committee, teachers, and other stakeholders will make budget planning even longer and a waste of time.                                                                 | 2    | 10.5  |
|    |                                                                                                                                                                                                          | 17   | 89.5  |
| 3  | Increasing the percentage of this year's budget by 10% (for example) from the previous year's budget is a quick and effective step in preparing budget planning.                                               | 9    | 47.4  |
|    |                                                                                                                                                                                                          | 10   | 52.6  |
| 4  | The current technical guideline for the management of BOS Fund Assistance is the Regulation of the Minister of Education and Culture Number 6 of 2021.                                                        | 19   | 100.0 |
|    |                                                                                                                                                                                                          | 0    | 0.0   |
| 5  | For effectiveness in the management and utilization of BOS funds, it is advisable to use an account in the personal name of the School Principal or the personal account of the BOS fund treasurer.                      | 3    | 15.8  |
|    |                                                                                                                                                                                                          | 16   | 84.2  |
| 6  | Regular BOS funds may be used to pay salaries for teachers with civil servant status who have not received certification allowances.                                                                 | 4    | 21.1  |
|    |                                                                                                                                                                                                          | 15   | 78.9  |
| 7  | Purchasing multimedia learning facilities for Rp. 70,000,000 implemented by comparing only the prices of at least 2 (two) providers' offers.                                                               | 10   | 52.6  |
|    |                                                                                                                                                                                                          | 9    | 47.4  |
| 8  | The selection of the implementer of the light repair work for the school building is carried out by providing it to partners or companies/business entities used to supply books or office supplies at schools.              | 6    | 31.6  |
|    |                                                                                                                                                                                                          | 13   | 68.4  |
| 9  | Schools' procurement of goods/services is carried out electronically and can be accessed via web page at simpel.kemdikbud.go.id.                                                                            | 14   | 73.7  |
|    |                                                                                                                                                                                                          | 5    | 26.3  |
| 10 | To facilitate financial reporting on the use of BOS funds, schools can purchase software or software to help make these reports.                                                                         | 13   | 68.4  |
|    |                                                                                                                                                                                                          | 6    | 31.6  |
| 11 | Every proof of expenditure or purchase receipt must be signed at a minimum by the BOS fund treasurer.                                                                                                   | 11   | 57.9  |
|    |                                                                                                                                                                                                          | 8    | 42.1  |
| 12 | Proof of purchase of meeting consumption regarding the admission of new students of Rp. 750,000, so as a treasurer, I am required to deposit VAT of 10%.                                                   | 16   | 84.2  |
|    |                                                                                                                                                                                                          | 3    | 15.8  |
|    |                                                                                                                                                                                                          | 118  | 621.1 |
|    |                                                                                                                                                                                                          | 110  | 578.9 |
|    |                                                                                                                                                                                                          | 9    | 48.2  |
|    |                                                                                                                                                                                                          | 10   | 51.8  |

Based on Table 3 above, it was found that the number of research samples who knew correctly related to budget planning, the use of BOS funds, procurement of goods and services, and the mechanism for disbursing BOS funds was nine people with a percentage of 48.2%. Meanwhile, ten people answered incorrectly, with a percentage of 51.8%. From this data, it can be said that more BOS teams consisting of school principals,
representatives, schools, and school treasurers still have not known the correct regulations regarding BOS fund management.

Knowledge related to the management of a fund is significant for the fund management team to know. Knowledge means knowing the definition, identification, and organization of a thing (Goodluck, 2011). Managed funds are funds that come from the government, in which there are clear rules that govern matters relating to the use of these funds. If the BOS funds team still does not correctly know the management rules, there will be fraud based on ignorance, indicating that the person has committed acts of corruption. Ignorance of someone holding a position can lead to acts of bribery (Shleifer, 1993). The management team’s ignorance could lead to the management team being caught in a legal case.

4. Human resource factors related to HR competence, participation of human resources in technical guidance, and human resources integrity are also factors causing the low absorption of BOS funds in an education unit. The percentage results for human resource factors are shown in Table 4.

| No | Statement                                                                 | Answer                                                                 |
|----|---------------------------------------------------------------------------|------------------------------------------------------------------------|
|    |                                                                           | Always | Often | Sometimes | Never |
|    |                                                                           | f   | %    | f    | %    | f   | %    |
| 1  | Parties involved in the management of BOS funds are competent in their fields. | 9 | 47.4 | 8 | 42.1 | 2 | 10.5 | 0 | 0.00 |
| 2  | Competence in the budget sector is a requirement for being able to manage BOS funds. | 10 | 52.6 | 7 | 36.8 | 2 | 10.5 | 0 | 0.00 |
| 3  | Parties involved in the management of BOS funds have participated in related technical guidance. | 9 | 47.4 | 8 | 42.1 | 2 | 10.5 | 0 | 0.00 |
| 4  | Parties involved in the management of BOS funds have related competency certificates. | 10 | 52.6 | 6 | 31.6 | 3 | 15.8 | 0 | 0.00 |
| 5  | I never create a fictitious accountability report, even if it is necessary. | 16 | 84.2 | 2 | 10.5 | 1 | 5.3 | 0 | 0.00 |
| 6  | I am willing to take responsibility for all the budget mistakes I make. | 14 | 73.7 | 5 | 26.3 | 0 | 0.0 | 0 | 0.00 |
| 7  | I am willing to take the risk for all the budget mistakes I make. | 13 | 68.4 | 4 | 21.1 | 2 | 10.5 | 0 | 0.00 |
| 8  | I dare to refuse orders from my boss if it is against the regulations. | 10 | 52.6 | 7 | 36.8 | 2 | 10.5 | 0 | 0.00 |
|    | Total                                                                     | 91  | 478.9 | 47 | 247.4 | 14 | 73.7 | 0 | 0.00 |
|    | Average                                                                   | 11  | 59.9 | 6 | 30.9 | 2 | 9.2 | 0 | 0.00 |

Based on Table 4 above, 59.9% or 11 people are in the "always" category, 30.9% or six people are in the "often" category, and 9.2% or two people are in the "sometimes" category. These results stated that the BOS fund team in a school has competence according to its field, participates in technical guidance activities, and has integrity in
carrying out its duties. No sample states that the BOS funds team is competent, has never followed technical guidance, and lacks integrity. This result is outstanding.

The quality of human resources plays a critical role in determining whether or not the implementation of a program is exemplary following the given budget. Human resources who have competence in managing a fund will impact improving performance in management and producing quality management (Fauzan, 2019). A BOS fund team with the appropriate competence for their work will be able to complete tasks correctly. The BOS fund team needs to be motivated to improve self-competence (Boudreau, 2003). The BOS fund team that always participates in technical guidance activities and has high integrity according to their work will be able to find out what activities can be funded and report responsibly so that BOS funds provided by the government are absorbed effectively and efficiently for the progress of the school.

5. Administrative factors are also a determining factor in the low absorption of BOS funds in an education unit with components in the form of budget approval, timeframe, and auctions for goods and services. The percentage results for administrative factors are shown in Table 5.

| No. | Statement                                                                 | Answer | Always | Often | Sometimes | Never |
|-----|---------------------------------------------------------------------------|--------|--------|--------|-----------|-------|
| 1   | Complicated administrative requirements mean that the budget cannot be disbursed immediately. |        | 21.1   | 42.1   | 26.3      | 10.5  |
| 2   | Budget approval was not timely.                                           |        | 21.1   | 52.6   | 15.8      | 10.5  |
| 3   | Approval of the budget makes school programs late or constrained.         |        | 0.0    | 42.1   | 42.1      | 15.8  |
| 4   | The time for budget disbursement is too tight with the time for accountability. |        | 21.1   | 15.8   | 52.6      | 10.5  |
| 5   | Budget disbursements are more frequently undertaken near the end of the fiscal year. |        | 0.0    | 31.6   | 57.9      | 10.5  |
| 6   | I carry out the process of procuring goods and services based on regulations. |        | 73.7   | 15.8   | 10.5      | 0.0   |
| 7   | I carry out the process of procuring goods and services based on the Regulation of the Minister of Education and Culture Number 14 of 2020. |        | 68.4   | 31.6   | 0.0       | 0.0   |
| Total |                                                                  |        | 205.3  | 231.6  | 205.3     | 57.9  |
| Average |                                                               |        | 29.3   | 33.1   | 29.3      | 8.3   |

Based on Table 5, 29.3% or five people are in the "always" category, 33.1% or seven people are in the "often" category, and 29.3% or five people are in the "sometimes" category, who carry out administrative activities appropriately. There are 8.3% or two people out of 19
people who stated that they have never carried out administrative activities properly. The implementation of this proper administration indeed correlates with the level of knowledge of the BOS funds team and the human resources, the BOS funds team in a school.

Administration takes a vital role in organizing activities. In doing so, the administration is guided by a precise rule (Wilson, 1887). The administration describes the activities of people to improve specific fields (Kokhanovskaya, 2019). Budget approval and budget disbursement must be following explicit rules. The process of procuring goods and services must also be following the regulations set by the government, in this case following the Regulation of the Minister of Education and Culture Number 14 of 2020. Sooner or later, the budget disbursement process also affects the absorption of funds that a school can absorb. The slow disbursement of funds has resulted in the accumulation of program activities in certain schools. An administrative system is needed that complies with the rules so that everything runs according to time.

5. Recommendations

This research is limited to the research sample, which only amounted to 19 research samples from 6 junior high schools in Padang City. This research obtained information from only the core parties associated with the BOS funding team: the principal, the deputy principal, and the BOS treasurer. We recommend that, for further research, researchers can take research samples from 20 schools in Padang City. Besides, respondents who will participate in the research must also involve teachers and students as program targets. The limitations of this study are due to the short research time and the guidance of the course assignments, which only require mini-research in this study.

6. Conclusions

The conclusions obtained in this study are related to the causes of the low absorption of BOS funds that have taken place in several junior high schools in Padang City, including:

1. Less than half of the schools in the city of Padang always include teachers, education personnel, and school committees in planning the BOS budget in the form of school activity programs that benefit students.
2. Less than half of the schools in the city of Padang report their BOS funds financially responsibly.
3. More than half of the BOS fund team in a school had a wrong understanding of the regulations on BOS fund management.
4. More than half of the schools in the city of Padang have human resources, which become the BOS funds team who are competent, follow technical guidance, and have integrity.
5. Only half of the schools in Padang City carry out the administrative process following the regulations, both in terms of rules and the administration process’s timing.
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