

P-ISSN: 2338-8617

E-ISSN: 2443-2067

Jurnal Ilmiah

# PEURADEUN

Vol. 11, No. 1, January 2023



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**JIP**  
The Indonesian Journal of the Social Sciences  
[www.journal.scadindependent.org](http://www.journal.scadindependent.org)  
DOI Prefix Number: 10.26811



ACCREDITED "Sinta 2" by Decree No. 164/E/KPT/2021  
Valid Until the January 2026 Edition

**The Governance of School Operational Assistance (SOA)  
Funds for Elementary Schools in Medan**

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**Article in Jurnal Ilmiah Peuradeun**

Available at : <https://journal.scadindependent.org/index.php/jipeuradeun/article/view/832>

DOI : <https://doi.org/10.26811/peuradeun.v11i1.832>

**How to Cite this Article**

APA : Harmen, H., Dalimunthe, M.B., Dewi, R., Panggabean, F.Y., & Dalimunthe, R.Z. (2023). The Governance of School Operational Assistance (SOA) Funds for Elementary Schools in Medan. *Jurnal Ilmiah Peuradeun*, 11(1), 293-308. <https://doi.org/10.26811/peuradeun.v11i1.832>

Others Visit : <https://journal.scadindependent.org/index.php/jipeuradeun>

Jurnal Ilmiah Peuradeun (JIP), *the Indonesian Journal of the Social Sciences*, is a leading peer-reviewed and open-access journal, which publishes scholarly works, and specializes in the Social Sciences that emphasize contemporary Asian issues with interdisciplinary and multidisciplinary approaches. JIP is published by SCAD Independent and published 3 times of year (January, May, and September) with p-ISSN: 2338-8617 and e-ISSN: 2443-2067. Jurnal Ilmiah Peuradeun has become a CrossRef Member. Therefore, all articles published will have a unique DOI number. JIP has been accredited by the Ministry of Education, Culture, Research, and Technology, the Republic of Indonesia through the Decree of the Director-General of Higher Education, Research and Technology No. 164/E/KPT/2021, date December 27, 2021. This accreditation is valid until the January 2026 edition.

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## THE GOVERNANCE OF SCHOOL OPERATIONAL ASSISTANCE (SOA) FUNDS FOR ELEMENTARY SCHOOLS IN MEDAN

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Received: April 02, 2022	Accepted: December 10, 2022	Published: January 30, 2023
Article Url: <a href="https://journal.scadindependent.org/index.php/jipeuradeun/article/view/832">https://journal.scadindependent.org/index.php/jipeuradeun/article/view/832</a>		

### Abstract

*This study aimed to test the measurement and structural models of SOA fund governance constructed by participation, transparency, and accountability. A total of 348 respondents were involved in this study consisting, including the headmaster (n=20), teachers (n=76), and parents (n=252). Data were collected using a questionnaire distributed to respondents using Google Forms for four months. Data analysis used confirmatory factor analysis through Partial Least Squares-Path Modeling (PLS-PM), which assisted the Smart PLS. Testing the measurement model using construct validity and internal consistency reliability showed two items (P4-participation and A3-accountability) having loading factors that do not satisfy the criteria. Likewise, both items were excluded from the model, which impacted the acceptance of the model fit. Furthermore, testing the quality of the structural model using the goodness of fit (GoF=0.524) was more significant than 0.36, which meant the quality of the structural model was very strong and significant. The transparency aspect had the most robust coefficient, which signals that everyone regarding the implementation of SOA funds in schools freely obtained the disclosure of financial and academic information. Other scholars can explore the role of the principal, teachers, and parents in making learning successful in schools by optimizing the use of SOA funds.*

**Keywords:** Accountability; Participation; Transparency; SOA Funds.



## **A. Introduction**

Since 2005, the Government of Indonesia has issued a School Operational Assistance (SOA) fund program, which is implementing national education regulation number 2 of 1989 concerning Compulsory Education for Primary Education for nine years (Soeharto, 1989). Government regulation number 19 of 2005 concerning National Education Standards explains the operational costs needed by schools to carry out the learning process (Yudhoyono, 2005). These costs were realized in the SOA fund program, which was the impact of compensation for the increase in oil prices in 2005 (Dalimunthe, 2010; Harmen et al., 2021). Its program ensures the implementation of primary education at elementary school (6 years) and secondary school (3 years) for Indonesian citizens. Until now, the SOA funding program is still ongoing with various dynamics of problems and successful implementation in schools.

Since 2020, the government has issued regulations for the direct distribution of SOA funds from the Ministry of Finance to schools via financial accounts (Indrawati, 2020). Of course, this regulation is a breakthrough by the government to cut down the complicated bureaucracy and has led to various violations in the use of SOA funds. That way, schools have the autonomy to plan, implement, and report on using SOA funds. It is interesting to explore the perceptions of governance carried out by school stakeholders to implement these regulations and various actions that anticipate violations that may occur. This research studies the reflective measurement of the governance of SOA funds, which involves accountability, transparency, and participation.

Education governance is the stakeholders' main focus to ensure the continuity of optimal education services. Governance is reflected in the financial reporting system in education spending in schools which is the main focus of education leaders and policymakers at the school level until the central government (Odden et al., 2003). The government's involvement in the governance of SOA funds aims to ensure that students obtain optimal educational services and equitable access to education according to national

education standards. On the other hand, as education providers, schools have the autonomy to manage SOA funds through the School Budgeting Planning (SBP) program. Various components of financing for educational activities needed by schools are prepared together with the headmaster, teachers, and committees through the SBP (Horvat et al., 2019; Maisaroh et al., 2019). Meanwhile, the revenue component is sourced from SOA funds to sponsor learning operations, such as procuring practical tools in the laboratory.

The government has strict regulations related to the preparation of SBP to avoid the misappropriation of SOA funds. These regulations are updated yearly to serve the needs and challenges faced by SOA fund managers in schools. Nevertheless, there is still the potential for fraud by corrupt managers at the schools, of which transparency (Zainudin, 2019), accountability (Kirya, 2019), and supervision (Hadiyanto & Wiyono, 2019) are the causes of the misappropriation of education funds.

Strict regulations from the government and school autonomy in formulating the needs for education through SOA funds are two parts that support and complement each other so that educational services are optimal, which in turn has an impact on students' academic performance (Maisaroh et al., 2019). Therefore, it is interesting to explore in more depth the challenges of administering SOA funds at the elementary school. It is because the headmaster, as the leader of managing SOA funds in schools, needs more skills and knowledge related to managing SOA funds. In addition, varying education levels and varied educational backgrounds can cause errors in reporting SOA funds (Hadiyanto & Wiyono, 2019).

This paper examines the measurement, and structural model of the governance of SOA funds carried out by stakeholders at elementary schools in Medan based on participation, transparency, and accountability construct. Various stakeholders, including the headmaster, parents, and teachers, were involved in this research. Their perceptions of the governance of SOA funds are thoroughly revealed using rigorous confirmatory factor analysis.



## **B. Method**

### **1. Respondents**

Respondents (N=348) are involved in parents (n=252), teachers (n=76), and the headmaster (n=20) in using SOA funds for learning activities in the schools. Respondents came from elementary schools with public status, where public schools have the authority to manage SOA funds referring to government regulations. Therefore, respondents were determined as parents, teachers, and the headmaster at the elementary school in Medan who voluntarily filled out the complete instrument. The instrument was distributed to public schools at the elementary school level in Medan-Indonesia within four months in 2020. Data collection was carried out incidentally by distributing the instrument online via google form for affordability reasons and anticipating the spread of Covid-19.

### **2. Instruments**

It collected data using an instrument distributed via google form to the respondents consisting of the headmaster, parents, and teachers of public elementary schools in Medan. The instrument has an answer in the form of a scale with five values ranging from 1 (strongly disagree) to 5 (strongly agree). Several previous researchers modified the instrument to serve the research objectives and the respondents' demographics. There are three types of instruments used to collect data, namely: 1) the participation instrument modified from Echeverria-Castro et al. (2020); 2) the transparency instrument modified from Koochel et al. (2020); 3) the accountability instrument modified from Bae (2018).

### **3. Data Analysis**

Data analysis used confirmatory factor analysis (CFA) using the partial least squares-path modeling (PLS-PM) approach. CFA can be used for two purposes; first, to measure how well a particular model fits the data; second, if the model is fit, it can be used to estimate factor loading, variance, and residual error variance of the observed variables (Hox, 2021). These

objectives, specifically in PLS-PM, will test the quality of the governance of the SOA funds model, namely the measurement and structural models.

Two techniques can test the quality of the governance of the SOA funds model. First, the measurement model (outer model) estimates the relationship between the manifest variable and the latent construct (Henseler et al., 2015; Hox, 2021; Phakiti, 2018). Second, the structural model (inner model) estimates the relationship between constructs (Hair et al., 2017). The quality of the structural model can be tested through the strength and significance between constructs, the coefficient of determination (R Square) of the endogenous construct, and goodness of fit (GoF) (Henseler & Sarstedt, 2013). Strength and significance between constructs can be seen from the coefficient and significance ( $\text{sig.} < 0.05$ ) (Wetzels et al., 2009). GoF can be calculated using the square root of the average communality multiplication of the average R Square (Henseler & Sarstedt, 2013; Tenenhaus et al., 2005).

## **C. Result and Discussion**

### **1. Result**

Analysis of statistical descriptions based on the respondent's characteristics, the headmaster (H), teachers (T), and parents (P) were involved in female dominance at 65.80% (H=14; T=48; P=167), while males were 34.20% (H=6; T=28; P=85). Furthermore, the educational background of respondents was dominated by high school level as much as 45.12% (H=0; T=0; P=157), undergraduate amount 40.52% (H=18; T=67; P=56), diploma amount 9.48% (H=0; T=0; P=33), magister amount 4.88% (H=2; T=9; P=6), respectively. The educational background of the headmaster and teachers is undergraduate, so they already have the required educational qualifications at the elementary school level. However, most parents have a high school education background. Finally, the marital status of the respondents was dominated by married amount 77.59% (H=17; T=37; P=216), divorced amount 17.53% (H=3; T=22; P=36), and not yet married amount 4.88%. (H=0; T=17; P=0), respectively. They are briefly presented in table 1.



Table 1. Profile of respondents

Characteristics	Headmaster (H)	Teacher (T)	Parent (P)	%
Gender				
Male	6	28	85	34.20
Female	14	48	167	65.80
Education background				
High school	-	-	157	45.12
Diploma	-	-	33	9.48
Undergraduate	18	67	56	40.52
Magister	2	9	6	4.88
Doctor	-	-	-	-
Marital status				
Not yet	-	17	-	4.88
Married	17	37	216	77.59
Divorce	3	22	36	17.53

Respondents' perceptions were analyzed descriptively to receive information about the governance of SOA funds in every construct perceived and understood by the respondents (see Table 2). Based on the data obtained on the construct of participation (H=66.51%; T=54.73%; P=58.23%), transparency (H=69.64%; T=51.82%; P=56.31%), and accountability (H=75.16%; T=54.42%; P=59.31%), if sorted, the headmaster has a higher understanding of the governance of SOA funds, then parents and teachers. The headmaster comprehends their role as leaders of the governance of SOA funds so that their experience level is better than that of teachers and parents.

Unfortunately, teachers' perceptions of the governance of SOA funds have the lowest percentage. The regulation of the composition of the SOA fund management committee at the schools consists of the headmaster, treasurer, representatives of teachers, and committees (Makarim, 2022). Although the role and quantity of teachers are limited in their contribution to SOA fund management, they should have high sensitivity and enthusiasm to oversee the implementation of SOA funds in schools. Teacher involvement is vital for planning and implementing the SBP program and reporting. They are internal parts that play a significant role in the school's success in attaining achievement. Therefore, their





contribution is also essential in overseeing the implementation of SOA funds in schools.

Parents' perceptions regarding the governance of SOA funds have a good percentage, especially in the aspect of accountability (59.31%), which is more dominant when compared to aspects of participation (58.23%) and transparency (56.31%). These findings provide information that the committee's responsibility, given the mandate to manage SOA funds in schools, has been carried out well, in which parents' perceptions of accountability have the most significant value. Likewise, the aspects of participation and transparency carried out by the committee in the governance of SOA funds in schools have been carried out well, as evidenced by the perceived value of parents above the relative average value (>50%).

Table 2. Perceptions of the headmaster, teachers, and parents about the governance of soa funds

<b>Constructs and Items</b>	<b>H</b>	<b>T</b>	<b>P</b>
<i>Participation</i>	66.51%	54.73%	58.23%
P1-We are involved in providing consideration in the management of SOA funds.	77.92%	50.33%	59.79%
P2-We are involved in providing support in the management of SOA funds.	59.58%	49.56%	56.28%
P3-We are involved in controlling the management of SOA funds.	65.42%	58.99%	58.73%
P4-We are involved in providing mediation between the government and the community around the school.	63.13%	60.03%	58.13%
<i>Transparency</i>	69.64%	51.82%	56.31%
T1-Community trust in schools.	63.33%	47.70%	53.27%
T2-Community belief in the implementation of education in schools.	62.92%	54.71%	54.37%
T3-Increased public insight into the implementation of education in schools.	70.42%	54.39%	59.92%
T4-Reduced violations in SOA fund management.	81.88%	50.50%	57.69%
<i>Accountability</i>	75.16%	54.42%	59.31%
A1- Community satisfaction with school management.	75.00%	47.86%	51.69%
A2-Community awareness concerning the right to education.	77.50%	57.89%	60.62%
A3- School activities that follow the values and norms in society.	70.63%	56.09%	63.19%



Constructs and Items	H	T	P
A4- Avoid cases of corruption, collusion, and nepotism in schools.	77.50%	55.84%	61.76%

Tests of construct validity and reliability showed that two items did not meet the criteria, namely being involved in providing mediation between the government and the community in schools (P4); and school activities that follow the values and norms in society (A3) (see table 3). This is because the loadings value of the two items is below 0.70, which does not meet the criteria for construct validity. These items are removed from the model, which is then continued with re-testing.

*Table 3. Measurement model summary - the governance of SOA funds*

Constructs	Convergent Validity		Discriminant Validity	Internal Consistency
	Loadings > 0.70	AVE > 0.50	Fornell-Larcker the construct has the highest value	Cronbach's > 0.70
Participation		0.553	0.744	0.719
P1	0.820			
P2	0.791			
P3	0.836			
P4 (ineligible)	0.464			
Transparency		0.586	0.765	0.763
T1	0.699			
T2	0.824			
T3	0.758			
T4	0.775			
Accountability		0.574	0.758	0.747
A1	0.780			
A2	0.854			
A3 (ineligible)	0.564			
A4	0.800			

After the manifest of the ineligible constructs is removed from the model, a re-test is conducted, proving that the manifests have met the criteria for testing the governance of the SOA funds measurement model (see figure 1). The findings obtained from the measurement model show that the loading value of all items is above the threshold of 0.70 (see figure 1), the AVE of all constructs is above the threshold of 0.50, the Fornell-



Larcker of each construct is greater than the other constructs, and Cronbach's every construct is above the threshold of 0.70 (see table 3). These calculations prove that the model is acceptable and fits so that the manifests of participation, transparency, and accountability explain the measurement model of the governance of SOA funds.

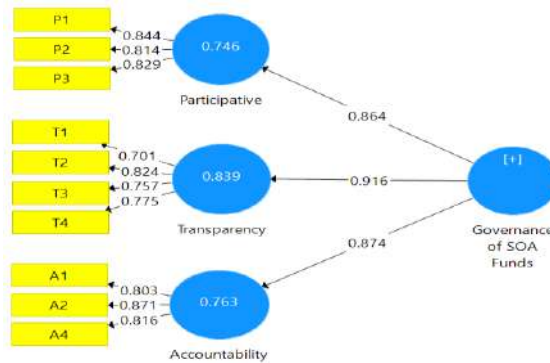


Figure 1. Reflective measurement model – the governance of Soa funds

Furthermore, the findings from the CFA test obtained the coefficients of transparency (0.916), accountability (0.874), and participation (0.864) in the governance of SOA funds, respectively. These coefficients indicate the strength and significance of the construct in the structural model. Then, the quality of the structural model of the governance of SOA funds is shown in the goodness of fit (GoF) value of 0.524, which is greater than 0.36 (Henseler & Sarstedt, 2013; Hox, 2021). GoF is used as an index to test the quality of model fit in the PLS pathway model (Tenenhaus et al., 2005), which can specifically validate the governance of the SOA funds model, which has been proven to be a reflective measurement model (Henseler & Sarstedt, 2013).

Table 4. Structural model quality summary - the governance of SOA funds

Constructs	R Square	Communality	T statistics	Coefficient
Participative	0.746	0.369	47.656*	0.864
Transparency	0.839	0.312	106.853*	0.916
Accountability	0.763	0.371	63.664*	0.874
Average	0.783	0.351	-	-
GoF			$\sqrt{0.783 \times 0.351} = 0.524^{**}$	

\*Sig.  $p < 0.05$  (2-tailed).

\*\*GoF > 0.36 (Henseler & Sarstedt, 2013).

## 2. Discussion

Based on research findings, this research supports and complements various studies that scholars have carried out (Allen & Burgess, 2020; Bae, 2018; Hadiyanto & Wiyono, 2019; Hariswati, 2015; Harmen et al., 2021; Maisaroh et al., 2019). Participation, transparency, and accountability are relevant and accurate constructs shaping the governance of SOA funds. This section will describe all the constructs contributing to the governance of SOA funds.

Stakeholder participation in the governance of SOA funds involves teachers and parents directly or indirectly contributing to decision-making regarding academic programs they will plan through the SBP program (Quick & Bryson, 2022). The participation of teachers and parents can increase the effectiveness of implementing academic programs, and the decentralization of governance of the use of SOA funds in the schools can be maintained (Smit & Oosthuizen, 2011). The headmaster and the management team SOA fund prepare planning, implementation, and reporting by involving teachers and parents regarding programs that will be implemented in schools (Maisaroh et al., 2019). Overall, respondents' perceptions regarding their participation in the governance of SOA funds have the smallest coefficient (0.864) compared to the constructs of transparency and accountability. In line with that, the involvement of teachers and parents in supporting the governance of SOA funds is a highlight found in this research because it has the lowest mean (P2) compared to other items (P1; P3; P4). This support is reflected in the goals of democracy in planning and reporting SOA funds. Teachers' and parents' participation is framed on programs available from the previous year (Lewis & Naidoo, 2004). So that the emergence of program limitations that are carried out by school management in the governance of SOA funds that emphasize efficiency reasons for managing SOA funds, given the complexity of regulations on the use of SOA funds.

Analysis of the data from the respondents revealed that participation is a construct that strongly influences the governance of SOA funds, as evidenced by the path coefficient being more significant than the other constructs. Transparency is an organizational activity in managing financial resources that opens itself to access to information that can be known independently by stakeholders or the public (Faubert, 2019).

Disclosure of information on the governance of SOA funds is carried out by school management by strengthening parents' confidence in implementing learning activities at school (Hariswati, 2015), such as student academic reports every month. This finding is strengthened by the loadings coefficient of the T2 indicator (0.824), which is higher than other indicators. However, on the other hand, the T1 indicator (0.699) regarding public trust in schools is still low. Respondents' perceptions of the two indicators need to be more consistent. Researchers (Gálvez Rodríguez et al., 2012; Rocha Valencia et al., 2015) suggest three dimensions of transparency that need to be considered in order to increase trust in educational organizations, namely: 1) organizational transparency refers to the engagement of communication between people within the organization to achieving goals; 2) transparency of activities that meet the needs of beneficiaries of the organization's activities; and 3) economic transparency related to the management of financial resources.

School management implicitly pays attention to the transparency of the governance of SOA funds by disclosing financial and academic information to the public (Horvat et al., 2019). So that the implementation of educational activities can be directed at academic and non-academic achievements, which have an impact on strengthening public trust in school management in carrying out learning.

Accountability is the responsibility of the school management team for the use of SOA funds by the public (Hadiyanto & Wiyono, 2019). This accountability is reflected in the achievement of students' academic and non-academic, which impact school performance (Allen & Burgess, 2020; Bae, 2018). Research findings reveal that accountability has a strong path coefficient (0.874) (Hair Jr et al., 2017) toward affecting the governance of SOA funds.

This research's findings align with the study by Knoepfel and Sala (2015), which revealed the alignment of financial policies and education accountability. They tested a conceptual model consisting of six factors related to financial policy and educational accountability: 1) judicial interpretations of school financial management; 2) components of academic



accountability policy; 3) components of education financing policy; 4) the duration of the implementation of financial management and accountability; 5) demographics and socio-economic context of students; 6) other factors not covered by financial and accountability policies but related to the implementation of learning in schools. These factors have been technically stated in the Technical Guidelines for SOA Fund Governance (Makarim, 2022) and refined annually as directions and guidelines for managing SOA funds in schools. Therefore, it is appropriate that the headmaster be responsible for using the budget and achieving academic achievements freely and openly to the committee and the public.

#### **D. Conclusion**

The governance of SOA funds in elementary schools in Medan has been proven to be constructed by participation, transparency, and accountability involving the headmaster, teachers, and parents. Using strict CFA through partial least squares-path modelling (PLS-PM) approach to test the measurement model (outer model) and structural model (inner model). Testing the measurement model found that manifest P4 and A3 were ineligible, so they were excluded from the model.

Furthermore, a re-test was conducted, which found that all manifests in each construct in the measurement model have been accepted and proven to be reflective measurement models. Testing of the structural model constructed of participation, transparency, and accountability has been proven acceptable and fit in the PLS pathway model, with GoF having exceeded the threshold criteria that apply to PLS-PM.

The principle of transparency has the most robust coefficient compared to accountability and participation. This information signals that free disclosure is an essential item everyone needs regarding implementing SOA funds in schools. Of course, oversight from the school committee board is a significant part of increasing transparency. At the same time has a domino effect on accountability and participation in the governance of SOA funds independently and responsibly.

The research findings have implications for the involvement of the headmaster, teachers, and parents, who are the main elements that monitor each other's use of SOA funds for the availability and smoothness of learning activities. Other scholars can explore the role of the principal, teachers, and parents in making learning successful in schools by optimizing the use of SOA funds.

### **Acknowledgement**

The Universitas Negeri Medan fully funded this research through the Applied Research scheme with the number 0444/UN33/KEP/PPL/2020. The authors would like to appreciate the funding support and contributions of the headmaster, teachers, and parents of elementary schools in Medan who participated until the completion of this study.

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