



## **THE EFFECTIVENESS OF THE USE OF BOS FUNDS AND ITS IMPACT ON THE PERFORMANCE OF HIGH SCHOOL PRINCIPALS IN SI EMPAT NEMPU HILIR DISTRICT**

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### **Abstract**

*This study aims to analyze the effectiveness of the use of the School Operational Assistance Fund (BOS) and its impact on the performance of school principals at SMA Si Empat Nempu Hilir District. The research method used was a survey with a sample of 122 respondents, consisting of 1 principal, 23 teachers, and 98 students. Data was collected through a questionnaire that measured the effectiveness of the use of BOS Funds as well as the performance of school principals. The results of the descriptive analysis show that the effectiveness of the use of BOS funds is in the effective category with an average score of 4.03. Meanwhile, the performance of the principal was considered good with an average score of 4.13. A simple linear regression test revealed that the effectiveness of the use of BOS funds had a significant effect on the performance of school principals, with a regression coefficient of 0.45 ( $p < 0.05$ ). These findings show that good management of BOS funds can improve the performance of school principals, which in turn has a positive impact on the quality of education in schools. This study suggests the need for improvements in the evaluation of the use of BOS funds to achieve more optimal effectiveness and support the improvement of school performance in the future.*

**Key words:** Effectiveness, Boss Fund, Principal Performance.

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## INTRODUCTION

Education management in Indonesia is growing with various policies designed to improve the quality and equity of education (Risna et al., 2020). One of the important efforts that has been made by the government is the allocation of School Operational Assistance (BOS) to schools throughout Indonesia. BOS is a funding program that aims to help provide funds to support school operational activities, especially in public schools (Nurrochman et al., 2023). With BOS funds, schools can use these funds to improve the quality of education, complete facilities and infrastructure, and support better learning activities.

At the Senior High School (SMA) level, BOS Funds play an important role in helping schools carry out their functions optimally (Anas, 2016). The adequacy and effectiveness of the use of these funds greatly determines the success of the school in achieving the educational targets that have been set. However, the use of BOS funds does not only depend on the amount of funds received, but also on the quality of management and the effectiveness of its management by the principal. As the highest leader in the school, the principal holds a key role in ensuring that BOS funds are properly managed and used to support targeted activities (Susanto & Muhyadi, 2016).

In Si Empat Nempu Hilir District, the effectiveness of the use of BOS funds is an important issue for further research. This sub-district consists of several high schools that have their own characteristics and challenges in managing BOS funds. The principal as the leader of educational institutions at the high school level is expected to be able to manage the funds efficiently to improve school performance. Good fund management will have direct implications on the quality of educational services provided to students and also on improving school performance as a whole (Paradise & Hasanah, 2017).

The performance of school principals is often the main benchmark in assessing the success of BOS fund management. Principals who are able to use BOS funds effectively are expected to improve school performance, both in terms of academics and non-academics (Yulista et al., 2020). The performance includes various aspects such as improving student achievement, managing human resources in schools, and developing educational facilities and infrastructure. Therefore, the evaluation of

the effectiveness of the use of BOS funds needs to be carried out thoroughly in order to provide a clear picture of its impact on the performance of school principals.

This study aims to analyze how BOS funds are used in high schools in Si Empat Nempu Hilir District and how their use affects the performance of school principals. With this study, it is hoped that various factors can be found that support or hinder the effectiveness of the use of BOS funds and related to improving school performance. In addition, the results of this study can also be a reference for policy makers to improve the mechanism for distributing and managing BOS funds in the future.

In the context of BOS fund management, school principals are expected to have good managerial skills to plan, implement, and evaluate the use of funds in a targeted manner. Improper or ineffective use of funds can have a negative impact on the quality of education provided by schools (Depiani, 2015). Therefore, the competence of the principal in managing BOS funds is crucial to ensure that each allocation of funds can support the improvement of the quality of education in the school (Nasir & Firdaus, 2023).

In addition, the challenges faced by school principals in managing BOS funds are not few. One of the main challenges is the limited resources, both in terms of educators and infrastructure in schools (Sawitri et al., 2019). In several high schools in Si Empat Nempu Hilir District, the limited facilities and teaching staff are obstacles that hinder the effectiveness of the use of BOS funds. Thus, school principals must be able to formulate the right strategy to maximize the use of funds in these limited conditions.

Research on the effectiveness of the use of BOS funds is also important to find out the extent to which school principals are able to respond to school needs by utilizing these funds. BOS funds should be used to meet priority needs that support the teaching and learning process, such as the procurement of books, improvement of learning facilities, and training for educators (Meidianto & Wisnuwardhana, 2024). With proper management, BOS funds can be an important instrument to encourage the improvement of the quality of education in schools.

In this study, the performance of school principals is measured based on various indicators, such as improving student learning outcomes, the use of technology in learning,

and the ability of school principals to manage resources efficiently. By linking the effectiveness of the use of BOS funds with the performance of school principals, this study is expected to provide a comprehensive picture of the influence of financial management on the quality of education.

On the other hand, this study will also highlight the obstacles faced in the use of BOS funds in high schools in Si Empat Nempu Hilir District. Each school may have different problems in managing the fund, depending on local conditions and available resources. By knowing these obstacles, it is hoped that effective solutions can be found to improve the performance of school principals in managing BOS funds.

Not only that, this study will also provide recommendations on strategic steps that can be taken by school principals to increase the effectiveness of the use of BOS funds. This recommendation is expected to help school principals in planning the use of funds better so that each allocation of funds can have a real positive impact on school performance.

In addition to school principals, the results of this study can also be an input for local governments in monitoring and evaluating the use of BOS funds in their areas. Local governments can use the findings of this study to improve supervision and coaching of schools that receive BOS funds. Thus, the management of BOS funds can be carried out more transparently and accountably.

Overall, this study seeks to contribute to the development of education policies, especially in terms of the use of BOS funds at the high school level. It is hoped that the results of this research can provide new insights for stakeholders in managing education funds more effectively, so that in the end it can improve the quality of education in Si Empat Nempu Hilir District.

With these various backgrounds, this study will focus on analyzing the effectiveness of the use of BOS funds and its impact on the performance of school principals in high schools in Si Empat Nempu Hilir District. Through this research, it is hoped that better ways can be found to maximize the benefits of BOS funds for improving the quality of education in these schools.

## METHODOLOGY

### 1. Research Approach

This study uses a quantitative approach with a survey method (Santoso & Madiistriyatno, 2021). The quantitative approach was chosen because it aims to measure and analyze the relationship between the variables of the effectiveness of the use of BOS funds and the performance of school principals objectively. The data obtained will be processed in the form of numbers for statistical analysis.

### 2. Population and Sample

- Population: The population in this study is all school principals and educators at high schools in Si Empat Nempu Hilir District who are involved in the management and use of BOS funds.
- Sampling: Samples are taken using simple random sampling, which is a sampling technique in which each member of the population has an equal chance of being selected (Retnawati, 2017). Based on calculations and considerations of representation, the sample of this study amounted to 122 respondents consisting of school principals and educators who were directly involved in the management of BOS funds.
- Sampling Formula: To determine the number of samples from a large population, the Slovin formula is used (Majdina et al., 2024):

$$n = \frac{N}{1 + N(e^2)}$$

Where:

- $n$  = number of samples needed
- $N$  = total population
- $e$  = margin of error (usually 5% or 0.05)

If the total population is unknown, then the sample used in this study is 122 people which is considered to be sufficiently representative of the population of school principals and educators in Si Empat Nempu Hilir District.

### 3. Data Type

This study uses primary and secondary data:

- Primary Data: Primary data is obtained through the distribution of questionnaires

to respondents. The questionnaire was designed using a five-point Likert scale to measure respondents' perceptions of the effectiveness of the use of BOS funds and the performance of school principals.

- Secondary Data: Secondary data in the form of reports on the use of BOS funds, school planning documents, and performance evaluation records obtained from the local education office and related schools.

#### 4. Research Instruments

The instrument used in this study is a questionnaire. The questionnaire is divided into two main sections:

- Part A: Measuring the effectiveness of the use of BOS funds, including planning, implementation, and evaluation.
- Part B: Measuring the performance of the principal, which includes the managerial, academic, and management aspects of the school's resources.

Each statement item in the questionnaire will be measured using the Likert scale (1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree).

#### 5. Data Collection Techniques

Data collection is carried out through the following methods:

- Questionnaire: The questionnaire will be distributed to respondents to obtain data on their perception of the effectiveness of the use of BOS funds and the performance of school principals.
- Interviews: Interviews were conducted in a structured manner with several school principals to dig deeper into BOS fund management strategies.
- Documentation: The collection of documents such as BOS fund usage reports and school performance records is also carried out to complete the research data (Jogiyanto Hartono, 2018).

#### 6. Data Analysis Techniques

The collected data will be analyzed using descriptive analysis and inferential analysis (Muhson, 2006).

- Descriptive Analysis: Used to describe the characteristics of respondents and the distribution of data. The statistics used include mean, median, mode, and

frequency distribution.

- Validity and Reliability Test: To ensure that the questionnaire instrument used is valid and reliable, a validity test with Pearson Product Moment and a reliability test with Cronbach's Alpha are carried out. If the value of Cronbach's Alpha > 0.70, then the instrument is considered reliable (Marwan et al., 2023).

$$r_{xy} = \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{[N\sum X^2 - (\sum X)^2][N\sum Y^2 - (\sum Y)^2]}}$$

Where:

- $r_{XY}$  = correlation coefficient between X and Y
- $N$  = number of respondents
- $X$  = score of the first variable
- $Y$  = score of the second variable

- Inferential Analysis: To test the proposed hypothesis, a simple linear regression test is used. This analysis was used to determine the effect of the effectiveness of the use of BOS funds (independent variable) on the performance of school principals (dependent variable). The simple linear regression formula is:

$$Y = a + bX$$

Where:

- $Y$  = Principal Performance
- $a$  = constant
- $b$  = regression coefficient
- $X$  = effectiveness of the use of BOS funds

After a simple linear regression test, a significance test will be carried out using the t-test to find out if the effect produced is significant. The hypotheses tested are as follows:

- H0: There is no significant effect between the effectiveness of the use of BOS funds on the performance of school principals.
- H1: There is a significant influence between the effectiveness of the use of BOS funds on the performance of school principals.

For the t-test, the formula used is:

$$t = \frac{b}{SE_b}$$

Where:

$b$  = regression coefficient  
SE $b$  = standard error of regression coefficients

If the  $p$ -value  $< 0.05$ , then the null hypothesis ( $H_0$ ) is rejected, meaning that there is a significant influence between the effectiveness of the use of BOS funds on the performance of school principals.

### 7. Classic Assumption Testing

Before conducting a regression test, classical assumption testing is performed to ensure that the regression model qualifies. These tests include:

- Normality Test: To find out if the distribution of residual data is normally distributed. This test can be performed with the Kolmogorov-Smirnov test (Machali, 2021).
- Multicollinearity Test: To see if there is a correlation between independent variables. This test was carried out by looking at the Variance Inflation Factor (VIF).
- Heteroskedasticity Test: To find out whether or not the residual variance is fixed, it is performed by the Gleejser test.

## RESULTS AND DISCUSSION

This study was conducted with the aim of analyzing the Effectiveness of the Use of BOS Funds and Its Impact on the Performance of School Principals at High Schools in Si Empat Nempu Hilir District. The number of respondents in this study was 122 people consisting of school principals, teachers, and students. The following are the results of the study which include the distribution of respondents, the validity and reliability test of the instrument, descriptive analysis, and the results of simple linear regression.

### 1. Respondent Distribution

The distribution of respondents consisted of one principal, 23 teachers, and 98 students. The following table illustrates the number and percentage of each respondent:

**Table 1: Distribution of Research Respondents**

Respondent Category	Number of Respondents	Percentage (%)
Principal	1	0,82%
Teacher	23	18,85%
Student	98	80,33%
<b>Total</b>	<b>122</b>	<b>100%</b>

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<b>Total</b>	<b>122</b>	<b>100%</b>

Based on Table 1, it can be seen that the majority of respondents are students, which reaches 80.33% of the total sample, followed by teachers with a percentage of 18.85%. The principal as a school leader only amounted to one person (0.82%).

### 2. Instrument Validity and Reliability Test

Before conducting data analysis, a validity and reliability test was carried out on the questionnaire instrument. The validity test was carried out using Pearson Product Moment correlation, while the reliability test used Cronbach's Alpha.

- Validity Test: The validity test results show that all question items have a correlation value above 0.30, which means that all items are declared valid.
- Reliability Test: The results of the reliability test show a Cronbach's Alpha value of 0.85, which means that this research instrument is reliable because the alpha value  $> 0.70$ .

### 3. Descriptive Analysis

a. effectiveness of the use of BOS funds

This study assesses the effectiveness of the use of BOS funds from three main aspects: planning, implementation, and evaluation. The results of the descriptive analysis for the effectiveness of the use of BOS funds are summarized in the following Table 2:

**Table 2: Descriptive Effectiveness of the Use of BOS Funds**

Aspects of the Use of BOS Funds	Mean	Interpretation
Planning	4,2	Effective
Implementation	4,1	Effective
Evaluation	3,8	Quite Effective
<b>Total</b>	<b>4,03</b>	<b>Effective</b>

Based on Table 2, the average value (mean) of the effectiveness of the use of BOS funds is at 4.03, which is included in the effective category. This shows that BOS funds

are well used to support school operational activities in Si Empat Nempu Hilir District.

b. Principal Performance

The performance of school principals is measured based on three aspects: managerial, academic, and resource management. The results of the descriptive analysis for the performance of school principals are shown in the following Table 3:

**Table 3: Descriptive Performance of Principals**

Principal's Performance Aspects	Mean	Interpretation
Managerial	4,3	Excellent
Academic	4,1	Good
Resource Management	4,0	Good
<b>Total</b>	<b>4,13</b>	<b>Good</b>

Table 3 shows that the performance of school principals has an average score of 4.13, which is included in the good category. This indicates that the principal is able to manage the school optimally from various aspects.

4. Inferential Analysis: Simple Linear Regression Test

To determine the effect of the effectiveness of the use of BOS funds on the performance of school principals, a simple linear regression test was conducted. The regression test results are shown in the following Table 4:

**Table 4: Simple Linear Regression Results**

Independent Variables	Regression Coefficient (b)	t-count	Sig. (p-value)
Effectiveness of the Use of BOS Funds	0,45	5,67	0,000
<b>Constant (a)</b>	<b>2,75</b>		

The resulting regression equation is:

$$Y = 2,75 + 0,45 X$$

Where:

- Y = Principal Performance
- X = Effectiveness of the Use of BOS Funds

Based on the results of the regression test, it is known that the regression coefficient  $b = 0.45$  and the t-count value is 5.67 with a p-value of  $0.000 < 0.05$ . This shows that the effectiveness of the use of BOS funds has a significant influence on the performance of school principals. This means that the more effective the use of BOS funds, the better the performance of the principal.

**5. Classic Assumption Testing**

Before drawing conclusions from the regression test results, the following classical assumption tests are performed:

- Normality Test: The results of the Kolmogorov-Smirnov test showed that the residual data was normally distributed (p-value > 0.05).
- Multicollinearity Test: The VIF value for the independent variable is 1.0, which indicates there is no multicollinearity problem.
- Heteroscedasticity Test: The results of the Glejser test showed no heteroscedasticity problems (p-value > 0.05).

The results of this study show that the effectiveness of the use of BOS (School Operational Assistance) funds at high schools in Si Empat Nempu Hilir District has a significant impact on the performance of school principals. Based on descriptive analysis, the use of BOS Funds which includes planning, implementation, and evaluation is considered effective with an average value of 4.03. This shows that schools in the sub-district have been able to manage the BOS Fund optimally in supporting school operational activities. On the other hand, the performance of the principal is considered good with an average score of 4.13, reflecting success in leading and managing the school, both from managerial, academic, and resource management aspects.

**6. Effectiveness of the Use of BOS Funds**

The effectiveness of the good use of BOS funds in this study is in line with the school financial management theory which emphasizes that efficient and targeted fund management will improve school performance (Mulyasa, 2016). According to this theory, funds channeled by the government through the BOS program must be used in a planned, effective, and accountable manner. The results

of this study show that the planning and implementation aspects of BOS funds have gone well, as shown by the average effectiveness of the use of funds in the planning (4.2) and implementation (4.1) aspects.

The evaluation aspect of the use of funds has a slightly lower value (3.8), which indicates that there is still room for improvement in terms of monitoring and evaluation after the use of BOS funds. This is consistent with previous research by (Nisa et al., 2024) found that one of the main challenges in the management of BOS Funds in schools is the lack of a comprehensive evaluation of the impact of the use of the funds on the learning process and school management. Thus, although the use of funds is quite effective, improvements in the evaluation aspect will further increase the overall effectiveness.

### **7. Principal Performance**

The performance of the principal in this study was considered good with an average score of 4.13. This shows that the principal in Si Empat Nempu Hilir District has managed the school well, especially in the managerial aspects and resource management. This supports the theory of educational leadership which states that school principals play an important role in determining the direction of school management policies and strategies (Syahril, 2019). As leaders, principals are responsible not only for the day-to-day operational management of the school, but also for how resources, including BOS Funds, are used to achieve educational goals.

These results are consistent with research by (Friday, 2019) which shows that the performance of school principals is greatly influenced by the effectiveness of the use of school resources, including BOS funds. School principals who have good managerial competence tend to be able to utilize BOS funds efficiently and effectively, which in turn improves the overall performance of the school. School principals who are skilled in fund management also tend to be more responsive to school needs and faster in making strategic decisions to support learning activities and school development.

### **8. The Effect of the Effectiveness of the Use of BOS Funds on the Performance of School Principals**

The results of the simple linear

regression test show that the effectiveness of the use of BOS Funds has a significant influence on the performance of school principals with a regression coefficient value of  $b = 0.45$  and a t-calculation value of 5.67, which means that the more effective the use of BOS Funds, the better the performance of school principals. This proves that good BOS Fund management is very important to support the performance of school principals.

These findings are supported by the theory of school resource management, which emphasizes that the success of school principals in improving the quality of education is highly dependent on their ability to manage resources, including school finances (Robbins & Coulter, 2005). Good management not only includes the use of funds that are right on target, but also ensures that the funds are used for activities that have a direct impact on improving the quality of learning and school development.

These results are also in line with research conducted by (Mulyasa, 2022) which found that schools that have good BOS Fund management tend to have higher principal performance, especially in terms of managing operational activities and improving the quality of education. With good management, school principals are able to allocate funds for the procurement of educational facilities and infrastructure that support teaching and learning activities, as well as improve teacher competence through training.

### **9. Obstacles in BOS Fund Management**

Although the results of the study show that the use of BOS funds is quite effective, there are several obstacles that affect the level of effectiveness, especially in terms of evaluating the use of funds. This is reinforced by studies (Rachmawati, 2023) found that obstacles in the management of BOS funds are often related to a lack of transparency and accountability in reporting the use of funds. In some schools, limited human resources and lack of financial management training are also inhibiting factors in optimizing the use of BOS funds.

To address this issue, school principals need to improve internal monitoring and evaluation systems, as well as involve more participation from teachers and educators in the fund management process. A more participatory and transparent approach will ensure that every allocation of funds is used appropriately

and provides direct benefits to improving the quality of education.

## CONCLUSION

Based on the results of the research that has been conducted, it can be concluded that the effectiveness of the use of BOS Funds at SMA Si Empat Nempu Hilir District has a significant impact on the performance of school principals. From the analysis that has been carried out, it can be seen that the use of BOS Funds which includes aspects of planning, implementation, and evaluation shows a good level of effectiveness, with an average score of 4.03. This indicates that the funds have been managed optimally, providing sufficient support for school operational activities.

The performance of the principal, who was assessed with an average score of 4.13, was also relatively good. The principal has successfully carried out his role and responsibility in managing the school, both from the managerial, academic, and resource management aspects. This finding is in line with the theory of educational leadership which emphasizes that school principals who have good managerial skills can utilize school resources efficiently, including in terms of BOS Fund management.

A simple linear regression test conducted in this study showed that the effectiveness of the use of BOS funds significantly affected the performance of school principals, with a regression coefficient of 0.45. This indicates that the increase in the effectiveness of the use of BOS Funds will contribute to improving the performance of school principals. This result is in line with previous research that emphasizes the importance of good financial management in improving the quality of education in schools.

However, this study also found that there were obstacles in the evaluation of the use of BOS funds, which showed the need for improvement in terms of monitoring and accountability of the use of funds. Therefore, it is recommended that school principals improve their internal evaluation systems and involve more participation from teachers and related parties in the management of funds. With this step, the effectiveness of the use of BOS Funds is expected to continue to be improved, which in turn will encourage the improvement of overall school performance.

Overall, the results of this study make

an important contribution to education management, especially in terms of the use of BOS funds and the performance of school principals. This research also implies the need for support from local governments in providing training and improving the monitoring system and evaluating the use of BOS funds to achieve better education goals at the high school level.

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