

## Original Research Article

# BPK LHP Existence, Regional Heads Commitment, and Regional House Parliaments supervisory Function Influence on Educational Performance

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### ABSTRACT

**Aims:** This study aims to prove empirically whether there is an effect of the utilization of BPK audit reports (LHP), the commitment of the regional head and the supervisory function of the DPRD through the quality of education sector spending to improve education performance.

**Study design:** Data were analyzed using Structural Equation Modeling (SEM).

**Place and Duration of Study:** The research data were collected through questionnaires conducted on 111 local governments in Indonesia involving 333 respondents.

**Methodology:** The method used in this study is a descriptive and causal-explanatory method to test the research hypothesis. In this research, data collection used a questionnaire method where research data was collected using structured questions without any intervention from researchers. The research questionnaire was developed by measuring ordinal scale data which was measured using a Likert approach with 8 scales. The prepared questionnaires were delivered by visiting each group of respondents directly, through contact persons, couriers, mail (mail survey) and via electronic-mail.

**Results:** The results of this study prove empirically that the utilization of LHP BPK, the commitment of regional heads and the supervisory function of DPRD have a significant positive effect on improving the quality of government spending. The three variables also have a significant positive effect through the quality of education sector spending to improve education performance both directly and indirectly. In addition, the results of this study also show that improving the quality of education sector spending can improve education performance.

**Conclusion:** Utilization of BPK's LHP has the greatest influence on the quality of education sector expenditure, directly or indirectly on improving educational performance. This is influenced by the number of audits on the theme of educational sector in local governments which has been carried out routinely by the BPK. This is also strengthened through the active role of the BPK in encouraging local governments to complete the follow-up of BPK recommendations which are carried out every semester so that it can affect the improvement in the quality of expenditure on education sector and improving regional education performance.

*Keywords: audit results reports, financial audit bodies, quality of spending, commitment of regional heads, educational performance, regional government, structural equation modeling.*

## 1. INTRODUCTION

Education is an important and fundamental sector for a country. According to research by Hanushek & Woessmann (2020) there is a relationship between the quality of education and indicators of state welfare. Law (UU) Number 23 of 2014 concerning Regional Government, education is one of the government's obligatory affairs to meet the basic needs of citizens. In order to fulfill these obligations, the government allocates an education budget of 20 percent of the APBN Budget and 20 percent of APBD as regulated in Law Number 20 of 2003 concerning the National Education System.

Indonesia invests in education by building schools and recruiting a large number of teachers, resulting in the increasing of school enrollment rates and a decrease in dropout rates (Rosser, 2018; Walden, 2018). Furthermore, Rosser (2018) stated that currently access to education is no longer the biggest challenge for Indonesia.

The government has support the fulfillment of educational facilities and infrastructure in schools. In addition, the government has allocated grants that can be used by students to be able to meet all their school needs. The government has also established a teacher certification system that can improve the quality and competence of teachers, school principals and school supervisors. However, these efforts have not been followed by an increase in overall educational performance. Walden (2018) and Rosser (2018) stated that Indonesia's biggest challenge in the field of education today is no longer in increasing access but improving the quality of educational outcomes.

The education budget is an important input in the development of the education sector. In terms of budgeting and management of public finances, the government has reformed state finances through the issuance of the Package Law on State Financial Management in 2003 and 2004. One of the fundamental changes made through the reform of state financial management was the establishment of BPK as an external auditing institution. In 2016, especially in the education sector, BPK has carried out at least several auditing with local government as samples.

Since 1999, the government has adopted a decentralization policy in which the implementation of governmental affairs, except for foreign affairs, defence, security, justice, monetary fiscal and religious matters, is handed over to the local government. Education matters for primary and secondary education are affairs whose implementation has been decentralized to local governments. The differences in condition between regions is in line with several studies which explain that organizational performance is also affected by changes in leadership (La Guerre & Bissessar, 2009; Nasomboon, 2018; Shea, 1999). Rajkumar & Swaroop (2008) in their research found that the ability of spending to have an impact on education performance depends on the quality of governance.

This condition shows the importance of the role of regional heads in ensuring budget effectiveness and performance of local governments in the education sector. This research seeks to further examine the role of regional heads' commitment in encouraging improvements in the quality of education sector spending and education performance in the regions which as a whole shape the education performance at the national level. Another party that also has an important role in encouraging increased performance in the field of education in the regions is the Regional People's Representative Council (DPRD).

## **2. MATERIAL AND METHODS**

### **2.1 Theoretical Framework And Hypotheses**

#### **2.1.1 Utilization of BPK's LHP on the Quality of Expenditure in the Education Sector**

According to Ramkumar(2009) the success rate of LHP utilization is determined by the follow-up by the auditee. Furthermore, Krafchik(2019) emphasizes that follow-up by the auditee must be carried out in the corridor of monitoring by the community. Meanwhile, Herianty(2019) underlined the surplus and deficit of financial statements because the realization of income and expenditure that was not met/exceeded the budget could indicate the inefficient and ineffective of organizational performance. A surplus does not necessarily indicate the success of government programs (Mardiasmo, 2018). An audit by the BPK will clarify the success/failure of government programs. Examination function is more than just a professional control tool for external auditors, but it is also an important part of principal-agent relationship chain (Cassel, 2014). Thus, if used properly, LHP BPK apart from being a principal's control tool is also a means of improving expenditure management for agents.

H1: Utilization of BPK's LHP has a positive effect on the quality of education sector expenditure.

#### **2.1.2 The Regional Head's Commitment to the Quality of Expenditure in the Education Sector**

Various studies support the importance of leadership commitment in determining the success and quality of management in the organization. Leaders influence the management of public expenditure (Babatunde et al., 2015) and improve organizational performance (Barbosa et al., 2021; Javed, 2019; PourKiani and Tanabandeh, 2020). A good organizational management system is not enough if it is not supported by a good leadership character and strong commitment from the leadership (Andrews & Boyne, 2019). In local government, the commitment of the leadership (dhi. regional head) reflects a willingness to prioritize the needs and priorities according to the vision, mission and programs and activities of the local government to obtain maximum results (Adha et al., 2014; Mahliil and Yahya, 2017).

H2: The commitment of regional heads has a positive effect on the quality of expenditure in the education sector.

#### **2.1.3 The DPRD's Supervisory Function on the Quality of Expenditure in the Education Sector**

Law Number 23 of 2014 concerning Regional Government regulates the function of DPRD in local government governance. In addition to the oversight function, the budget function is also the main function in controlling the performance of local governments in accordance with the wishes of the DPRD as an extension of community representation (The Constitution Project, 2020). Law Number 23 of 2014 explains the DPRD's duties in overseeing local government activities starting from giving approval in the process of drafting the Regional Revenue and Expenditure Budget (RAPBD) to approving APBD accountability. The budget is a tool that can be used by the legislature in limiting government activities according to the needs of activities approved by the people's representatives (Friedberg and Hazan, 2012; Stapenhurst, 2011). Furthermore, DPRD supervision is also carried out in the APBD realization process. The DPRD can submit questions to the regional government and use

DPRD rights such as the right to express opinions and the right to interpellation with the regional government. By answering openly, local governments have contributed to increasing accountability and an act of responsibility to the legislature (Stapenhurst, 2011).

H3: The DPRD's supervisory function has a positive effect on the quality of education sector spending.

#### **2.1.4 The Quality of Expenditure in the Education Sector on Education Performance**

Testing the correlation between expenditure and performance shows positive results, such as in Nigeria (Ebi& Ubi, 2018), Brazil (De Mello &Pisu, 2019), OIC countries (Wahab et al., 2018), as well as dozens of other countries. In Indonesia, expenditure in general has proven in improving per capita GRDP and the Human Development Index (IPM) (Wahyuni et al., 2017). Expenditure also has a positive impact on people's welfare (Susanti, 2017). Specifically, expenditure in the education sector has been proven to increase educational performance in the same year and the following year (Lisnawati, 2016). Although there is research that shows the opposite result (Busatto, 2019), most of the research is pro towards a positive correlation between actual expenditure and increased educational performance.

H4: The quality of expenditure in the education sector has a positive effect on education performance.

#### **2.1.5 Utilization of BPK's LHP on Educational Performance.**

Examination results can be used as a means to convince the public that the value of services obtained from the government is comparable to the taxes paid by the public (Ohman, 2014). In Indonesia, opinions on local government financial reports have an effect on improving the quality of local government administration and financial performance (Masdiantini&Erawati, 2016; Sutopo et al., 2019; Tehupuring, 2018) and reducing corrupt practices (Idrus et al., 2018). BPK audits can oversee the implementation of regional expenditures so that they are protected from potential irregularities and increase the output performance.

H5: Utilization of BPK's LHP has a positive effect on educational performance

#### **2.1.6 The Regional Head's Commitment to Educational Performance**

The increasing of performance in an organization, is directly proportional to the level of commitment of its leaders (Andrews & Boyne, 2019). In an effort to improve organizational performance, a leader must be involved in all organizational activities, from planning to evaluation, and in creating an organizational culture that is oriented towards consumer/community satisfaction and optimization of organizational performance (Ahire & O'Shaughnessy, 1998). Changes in leadership can affect the organizational performance during their leadership (Gaffar&Bissessar, 2009; Nasomboon, 2018; Shea, 1999).

H6: Regional Head's Commitment has a positive effect on educational performance.

#### **2.1.7 The DPRD Oversight Function to Educational Performance.**

Previous research on the impact of supervision on local government performance in general shows that the experience, background and knowledge of DPRD members have a positive effect on the implementation of supervision (Kartikasari, 2020; Rasidi, 2013; Saragih, and Setyaningrum, 2015). Research also shows that there is a positive relationship between the

quality of supervision on local government performance (Wiguna, Yuniarta and Darmawan, 2019). Although there are some criticisms regarding the effectiveness of oversight by DPRD members that is not aligned with other supervisory agencies (Widanarto, 2012) and is not effective in eradicating corruption, the legislative oversight factor has very good potential in influencing the improvement of local government performance.

H7: DPRD supervision has a positive effect on educational performance.

#### **2.1.8 Utilization of BPK's LHP on Education Performance through the Quality of Education Sector Expenditure.**

BPK audit findings, conclusions and recommendations that are followed up on an ongoing basis will improve the quality of expenditure. Transparency and accountability as well as the efficiency and effectiveness of regional expenditure will increase in line with the more precise determination of allocation amounts and priorities. In the end, the government's performance will improve with a better expenditure quality. This is in line with the research by Brook (2021) which states that an audit will encourage the increase in accountability and financial management such as increasing internal control, modernization and integration system and integrity in financial managers.

H8: Utilization of BPK's LHP has a positive effect on local government performance in the education sector through the quality of education sector spending.

#### **2.1.9 The Regional Head's Commitment to Education Performance through the Quality of Education Sector Expenditure.**

Leaders manage the resources they have (input), decide on the right programs/activities (processes) so as to get maximum output in order to achieve the expected outcomes. Andrews & Boyne (2019) added that regional heads as leaders in a region must not only lead their government ranks but also must be able to lead their communities and society so that the success rate of the programs they carry out will be more successful. This statement is in line with research from Babatunde et al. (2015) which shows a positive relationship between the quality of leadership efficiency and social welfare. In the context of local government, the role of the regional head encourages all elements within the organization to work harder so as to achieve maximum performance (Mahlil and Yahya, 2017).

H9: Regional Head's commitment has a positive effect on education performance through the quality of education sector spending.

#### **2.1.10 The DPRD Supervisory Function on Educational Performance through the Quality of Education Sector Expenditure.**

Friedberg and Hazan (2012) stated that most of the legislative institutions in the world have participated in preparing the government's budget. They also mentioned that budget oversight is the focal point in the oversight function towards the executive. In particular, several previous studies have underlined the understanding of board members about budget management which has a positive impact on the quality of DPRD oversight, especially on the output of activities (Kharimah et al., 2019; Wawo, 2019; Werimon, 2007) although several studies have different opinions about this (Utami and Syofyan, 2021). Further research also states that the level of transparency of local government finances has a positive impact on the understanding of board members (Utami and Syofyan, 2021) an

understanding of budget management will help the accuracy of expenditure implementation so that the expected performance targets can be achieved.

H10: DPRD supervision has a positive effect on education performance through the quality of education sector spending.

## **2.2 RESEARCH METHOD**

The objects in this study are: (1) utilization of BPK's LHP; (2) regional head commitment; (3) the DPRD's supervisory function; (4) the quality of expenditure in the education sector; and (5) educational performance. The method used in this study is a descriptive and causal explanatory method to test the research hypothesis. In this research, data collection used a questionnaire method where research data was collected using structured questions without any intervention from researchers. The research questionnaire was developed by measuring ordinal scale data which was measured using a Likert approach with 8 scales. The prepared questionnaires were delivered by visiting each group of respondents directly, through contact persons, couriers, mail (mail survey) and via electronic-mail.

This research is limited to basic education under the authority of the District/City Government which includes elementary and junior high school levels with reference to the national education policy issued by the Ministry of Education and Culture (Kemendikbud). This research does not cover basic education for MI and MTs because both are within the authority of the Ministry of Religion.

The target populations in this study are local governments in Indonesia, totaling 267 with details of 63 city governments and 204 district governments. Meanwhile, the research sample consisted of 130 local governments, consisting of 31 city governments and 99 district governments. Determination of local government samples is determined using the Stratified Random Sampling method where the population is divided into two levels of government strata, namely: city government and district government. Each stratum is then taken randomly using a random number table, so that every member of the population in the stratum has an equal opportunity to be the research sample.

The unit of analysis in this study is the local government, while the observation unit in this study is the work unit that manages the education budget and the work unit that performs supervision. Respondents who filled out the research questionnaire were described as follows: Respondents for the research instrument on the utilization of BPK's LHP were the heads of inspectors in each sample of local governments. Respondents for research instruments on the commitment of regional heads, the quality of education sector spending and education performance are the chairmen or members of the commission in the DPRD who is in charge of the education sector. Respondents for the research instrument on DPRD oversight were heads of education offices in each local government sample.

Descriptive analysis method and verification analysis are the methods used in analyzing the data in this study. Descriptive analysis is used to provide a quantitative description of the summary of the observations of each research variable with the aim of describing the profile of the respondents and analyzing the responses of each respondent through scoring their answers. For verification analysis, this study uses the SEM approach by testing the measurement model and testing the structural model through the following data analysis stages: 1) developing the model theoretically, 2) compiling flowcharts, 3) translating flowcharts into equations, 4) identifying models, 5) parameter estimation, 6) model fit assessment, and 7) model interpretation and modification.

### 3. RESULTS AND DISCUSSION

The data collected were 111 sets of questionnaires for 111 local governments or 85.38% of the research target plan to obtain data from 130 local governments. Further details for the type of local government that became research respondents consisted of 23 city governments and 83 district governments. With the number of respondents in each local government being 3 people, the total number of respondents involved in this study was 333 people.

Utilization of BPK's LHP has a positive effect on the quality of education sector spending by 33.8%. In addition, the test results show the lack of DPRD support for the regional inspectorate in monitoring the completion of the follow-up on the recommendations of the audit results.

The results of this test are in line with the results of previous studies (Krafchik, 2019; Ramkumar, 2019) which state that there is a positive relationship between audit results and expenditure quality. The results of this study also support the statement that the success rate of LHP utilization is determined by the implementation of follow-up by the auditee (Ramkumar, 2009) in the community monitoring corridor (Krafchik, 2019) which in this case is represented by the DPRD.

The commitment of regional heads has a positive effect of 27% on the quality of expenditure in the education sector. This positive influence is due to the regional head having power over the preparation and implementation of APBD based on laws and regulations. In addition, the commitment of regional heads is quite high in the form of delegation of authority and responsibility to their subordinates, setting performance achievement targets that must be achieved by each teaching staff and evaluating their achievements, efforts to sustainably increase the capacity and competence of education staff also support the influence of regional heads' commitment to the quality of expenditure in the education sector researches. The results of this study support the research of Babatunde et al. (2015) where leaders influence the management of public expenditure so that a good organizational management system is not enough if it is not supported by strong leadership character and commitment from the leaders.

The DPRD's supervisory function has a positive effect on the quality of spending in the education sector by 26.5%. This influence shows empirically that the greater the supervisory role of the DPRD will be able to improve the quality of local government spending. The results of this study support the research done by Friedberg and Hazan (2012) where the legislature has an adequate role in determining the budget because the budget is a tool that the legislature can use to limit government activities according to the needs of activities approved by the people's representatives (Friedberg and Hazan, 2012; Stapenhurst, 2011).

The quality of expenditure in the education sector has a positive effect on education performance with a magnitude of 32%. This is because the timely of APBD determination and the clear division of tasks in organizing the education services between the central government, provincial governments and district/city governments have supported the implementation of programs/activities in the education sector in accordance with the education service standards set by the government. Especially in terms of implementing the curriculum, using teaching materials, implementing teaching methods and fulfilling the number of face-to-face meetings in the classroom. However, the test results also show the need to increase the allocation of capital expenditure in the education sector to be able to support the improvement of the minimum number of educational infrastructure which is

expected to be able to increase the average grades and student achievement at the national and international levels.

Utilization of BPK's LHP has a positive effect on educational performance by 23.4%. This positive influence indicates that BPK audits, both in the form of financial audits of LKPD and performance audits as well as compliance with the implementation of programs and activities in the education sector, have been able to support the improvement of the performance of the regional education sector. This can be seen from the increase in the percentage of government regions that receive unqualified opinions on LKPD from year to year and the impact on educational performance from audits that have been carried out by the BPK in the education sector with a sample of local government entities. The results of this test support research done by (Idrus et al., 2018; Masdiantini & Erawati, 2016; Sutopo et al., 2019; Tehupuring, 2018) where opinion on LKPD have an effect on improving the quality of local government administration and financial performance and reducing corrupt practices.

Regional head commitment has a positive effect on educational performance by 22.6%. These results show the importance of regional heads role in supporting the effectiveness of the implementation of local government functions in the education sector as community servants, facilitators, companions, partners, and as funders (Astawa, 2017). The positive influence of the regional head's commitment to educational performance is mainly influenced by the delegation of authority and responsibility of the regional head to his subordinates in the form of performance achievement targets that must be achieved by each teaching staff and evaluating the achievement of this performance.

The DPRD's supervisory function has a positive effect of 20.4% on educational performance. This is due to good cooperation between the DPRD and the local government at the stages of ex-ante supervision (the stages of preparing the RAPBD and its amendments) and ex-post (the stages of implementing programs/activities including involvement in evaluating the implementation of programs/activities in the education sector). In addition, the education commission in the DPRD has also been able to support the oversight process of local government policies and performance of program in the education sector. This is in line with research by Wiguna et al.(2019) which showed a positive relationship between the quality of board oversight on local government performance as well as the findings of Friedberg and Hazan (2012) which state that budget oversight is the focal point in the oversight function of the executive.

Utilization of BPK's LHP has a positive effect of 34.22% on education performance through the quality of education sector expenditure. These results support research conducted by Tehupuring(2018), Masdiantini & Erawati(2016) and Idrus et al.(2018). According to Brook(2021) that the audit will encourage to increase the accountability and financial management such as increased internal control, modernization and integration of systems and integrity in financial managers. Even though the utilization of BPK's LHP was quite good and BPK had conducted several audits specifically on the education sector in the regions, however, there are still a number of indicators that the government should pay serious attention to, including the lack of monitoring by the DPRD and the public as well as repeated findings which are disclosed in the BPK audit results.

Regional head commitment has a positive effect of 31.24% on local government performance through the quality of expenditure in the education sector. Regional heads have been quite good at delegating authority and responsibility to their subordinates in the form of targets and evaluating the performance achievements of each teaching staff. In addition, regional heads have budgeted for capacity and competency building activities periodically for education personnel to support the improvement of teaching materials and teaching methods in accordance with national regulations. In line with the regional head's commitment to expenditure management, commitment also influenced educational performance. This is a real evidence that educational performance will support regional

heads to gain the support of the people, especially in voting for the next period. However, the results of this study also found a number of things that were not optimal, including regional head who had not allocate educational staff evenly and had not provided an adequate minimum number of educational infrastructure.

The DPRD's supervisory function has a positive effect of 28.88% on education performance through the quality of spending in the education sector. The results of testing the direct influence of the DPRD's supervisory function on educational performance only show a magnitude of 20.4%, but intervening the quality of spending in the education sector increases the indirect influence of the DPRD's supervisory function on educational performance by 8.48% (28.88% - 20.4%) .This is due to the DPRD's continuous supervision on local government activities both at the ex-ante supervision stage, especially in the preparation of the RAPBD and its amendments as well as at the ex-post stage where the DPRD is quite active in supervising programs/activities in the education sector and playing a role in evaluating the implementation of APBD programs/activities in the field of education.

This is in line with the research by Wiguna, Yuniarta & Darmawan(2019) which shows a positive relationship between the quality of board oversight on local government performance and supports research which reveals that the understanding of board members about APBD management has a positive impact on the quality of DPRD oversight, especially on activity output.

#### **4. CONCLUSION**

The results showed that all the exogenous variables tested had a positive influence on the endogenous variables tested, both directly and indirectly. Utilization of BPK's LHP has the greatest influence on the quality of education sector expenditure, directly or indirectly on improving educational performance. This is influenced by the number of audits on the theme of educational sector in local governments which has been carried out routinely by the BPK. This is also strengthened through the active role of the BPK in encouraging local governments to complete the follow-up of BPK recommendations which are carried out every semester so that it can affect the improvement in the quality of expenditure on education sector and improving regional education performance.

The commitment of the regional head in delegating authority and responsibility to his subordinates in the form of performance achievement targets that must be achieved by each teaching staff and evaluation of their achievements, as well as activities to increase the capacity and competence of educational staff which are carried out periodically are already quite good. In addition, the role of the DPRD in overseeing programs/activities in the education sector through communication with regional heads as well as the function of the education commission in the DPRD in supporting the supervisory process of policies and performance of local government programs in the field of education which are running quite well also influence the quality of expenditure and the performance of the education sector in the regions. The results of the research also show several things that are still lacking and need to be paid attention to by the local government, including:

Unoptimal and uneven of teaching staff allocation as seen from the ratio of the number of students to teachers, especially in remote areas; Minimum educational facilities that are inadequate in terms of quantity and quality as seen from the ratio of classrooms to students which is influenced by the proportion of capital expenditures in the education sector which is still lower than other types of expenditures; And The budget allocation for subsidies and assistance in the education sector to increase equality of opportunity in obtaining education, especially for underprivileged students, is not sufficient enough to increase the performance

indicators in the education sector, such as the average length of schooling, literacy rate, and school enrollment rate.

These things affect student achievement in the regions as seen from the scores of student test that is still low in the regions compared to the average national level student exams and the lack of student achievement in national/international scale activities.

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