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School operational assistance in basic education: Organizational responses to policy complexities

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ABSTRACT

This study aims to analyze variations in school responses in dealing with the complexities of School Operational Assistance (SOA) policy implementation. Several policies that gave rise to complexity in this study were included such as the policy of transferring SOA funds directly to schools, the policy of implementing the remaining SOA funds as a deduction for the following year's SOA funds, the policy of spending based on the Procurement Information System in Schools, and the policy of financial planning and reporting based on the School Activity Plan and Budget Application. The sample for this study consisted of 24 schools consisting of elementary and junior high schools that had remaining SOA funds for 2019-2021 in Yogyakarta City, Sleman Regency, and Gunung Kidul Regency. This research is qualitative research using interview techniques with school principals, SOA treasurers, and senior teachers. The data obtained were processed using the NVivo qualitative software. Based on the results of processing data sourced from interviews, there are three variations of school responses in dealing with policy complexities, namely acquiesce, compromise, and adjustment. The novelty of this study is the emergence of an adjustment response. The results of this study have an impact on policy makers so that in formulating policies it is necessary to look at old policies that are still valid so that policy actors do not experience a dilemma.

Contribution/Originality: This research is pioneering research to analyze school responses in facing the complexity of implementing School Operational Assistance (SOA) policies, particularly those related to financial planning and budget implementation. This research also contributes by revealing a few other variations in responses that have not been revealed by Oliver (1991).

1. INTRODUCTION

Organizations often face multiple logics that may be conflicting or non-conflicting (Friedland & Alford, 1991; Kraatz & Block, 2008). In the long term, these logics give rise to institutional complexity that can be revealed, unraveled, and reshaped, creating different conditions that organizations must respond to. The concept of complexity depicts the atmosphere when an organization strives to provide guidance on how to interpret a policy to

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make it more functional in a social situation (Bertels & Lawrence, 2016; Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011). Research related to strategic responses to complexity was conducted by Oliver (1991) who concluded that there are five responses which include agreement, compromise, avoidance, defiance, and manipulation. The strategy typology presented in this study still presents several challenges that can lead to new strategies. Similar research was also conducted by Bertels and Lawrence (2016) who concluded that there are four organizational responses to complexity. This research found new response strategies to address challenges related to organizational response strategies in dealing with complexity. Fernandez-Giordano, Gutierrez, Llorens-Montes, and Choi (2022) and Utomo (2021) propose that further exploration is needed to understand variations in organizational responses to institutional demands as determinants of the response strategies as outlined by previous research studies.

School Operational Assistance (SOA) is a government payment transfer policy in the form of subsidies (Soen, Sugianto, Theodorus, & Mapusari, 2022), aimed at improving access to education and enhancing the quality of learning (Hadna, 2022; Manurung & Hidir, 2013). Since 2015, the Government has allocated SOA funds with the objective of promoting equal access to educational services and improving the quality of learning (Ministry of Education and Culture Regulation No 63, 2022). The provision of SOA funds is expected to reduce the dropout rate (Kharisma, 2013; USAID, 2006) alleviate the high cost of education typically borne by the community, thus making it more affordable (Halimatussadiah, 2020) and contribute to improving student quality (Depiani, 2015; Shaturaev, 2021). According to research conducted by Sulaiman, Prestoroika, and Mujib (2020), the provision of SOA funds has an impact on the School Participation Rate (SPR) and the Student Retention Rate (SRR), as evidenced by an increase in the number of enrolled students and a decrease in the number of students repeating grades due to the lack of financial resources for schooling.

Every year, the Government formulates technical guidelines for the utilization of SOA funds to ensure effective and efficient management (Haji, Lian, & Fitriani, 2020; Rumanti, 2020; Sucika & Suprapta, 2018). In 2020 and 2021, there were multiple policy changes in the implementation of SOA, as outlined in the "Merdeka Belajar" episode three and episode twelve policy packages. These successive policy changes have had an impact on schools, with many schools unable to fully utilize the SOA funds, resulting in unabsorbed funds. Based on the data on SOA fund absorption reported in the SOA Salur Kemendikbud application for the years 2019-2022 in 2019, 43.31% of 134,184 elementary schools and 43.52% of 35,668 junior high schools had unabsorbed SOA funds.

This condition has continued to increase to 44.83% of 149,503 elementary schools and 47.54% of 42,721 junior high schools in 2022. As a consequence of schools not fully utilizing their SOA funds, they will receive SOA funds in the following year based on the absorbed amount. According to Minister of Finance Regulation No 197/PMK.07/2020 Article 32 Paragraph 3, the unabsorbed balance of regular SOA funds at the end of the fiscal year will be taken into account in the second phase of SOA fund disbursement in the following year. According to Bali (2013) unabsorbed balances can be categorized as undesirable budgetary outcomes resulting from poor performance. The poor performance in the implementation of SOA in schools is suspected to be related to schools' unwillingness to swiftly implement new policies (Rosser, King, & Widoyoko, 2021). In the public administration literature, resistance or unwillingness to implement new policies is seen as a consequence of strict institutional demands (Imbaruddin, 2019; Sofyani & Akbar, 2013) . For instance, those with high specificity may experience low levels of discretion, which is the case for the schools. With major and minor changes, resistance typically arises. Resistance to change occurs because people are usually afraid of change. They tend to be unwilling to let go of familiar, safe, and routine ways of doing things in favor of something unknown or new (Tampubolon, 2020).

Resistance can manifest as various responses from schools in the face of policy changes in the implementation of SOA funds, leading to unabsorbed funds. Exploring this further through research grounded in institutional theory can shed light on the variations in school responses. The institutional theory explains the phenomenon of organizational tendencies towards homogeneity (DiMaggio & Powell, 1983). The provision of SOA funds to schools

has consequences for creating dynamics and changes in the school budgeting process. According to institutional theory, whenever there is a change and environmental pressure, organizations will adapt and interact with the environment (Pearson, 2005). The unabsorbed SOA funds indicate that schools are facing different institutional demands and thus have different responses.

This research seeks to answer suggestions from previous research by examining the policies for implementing School Operational Assistance (SOA) for 2019-2021. This topic is interesting because the policy of providing SOA is often followed by policy changes (central and regional levels) which creates pressure on organizations/schools as executors. The difference between this research and several previous studies is that this research uses the topic of the policy of providing SOA as a case to unravel the complexity of the implementation of the SOA policy which often changes and this topic has never been discussed by previous research so that it raises novelty in answering suggestions from some previous research.

Based on the description above, this research aims to elucidate the variations in school responses when experiencing policy changes in SOA within the period of 2019 to 2021. Therefore, the research question is: How do schools vary in their responses to the complexity of the School Operational Assistance (SOA) policy implementation? This research question indirectly addresses the proposal by Fernandez-Giordano et al. (2022) and Utomo (2021) to explore organizational response variations to institutional demands as determinants of response strategies outlined by Oliver (1991) Based on this research question, the objective of this study is to analyze the variations in school responses to the complexity of the School Operational Assistance (SOA) policy implementation.

2. THEORETICAL FRAMEWORK

2.1. School Operational Assistance (SOA)

According to the Minister of Education and Culture Regulation Number 63 of 2022, SOA funds are non-physical special allocation funds to support non-personnel operational costs for educational units. SOA funds are provided for the purpose of equalizing access to educational services and improving the quality of learning in schools. In 2023, the allocation of SOA funds varies depending on the region, but the minimum funding is set at IDR 900,000 per student for elementary level and IDR 1,100,000 per student for junior high school level.

To maximize the benefits of SOA funds, the government made policy changes in the implementation of SOA in 2020 and 2021, as outlined in the third episode of the Merdeka Belajar policy. These changes include: transferring funds directly to school accounts instead of through the Department of Education, reducing the disbursement from 4 stages to 3 stages, increasing the unit cost per student in the SOA funds, considering unabsorbed SOA funds in the disbursement of the following year's funds, and using the School Activity Plan and Budget Application for SOA fund reporting. In August 2021, the government launched the Merdeka Belajar Episode 12: Safe School Shopping with the School Procurement Information System (SPIS) to improve the ease and safety of the procurement process by schools using government assistance funds. This policy transformed the previous manual purchasing system in stores into using the procurement information system in schools. The electronic documentation for each transaction is expected to promote transparency and accountability in the procurement of goods and services.

The provision of financial assistance through SOA has proven to be an effective policy in increasing the opportunities for all students to complete the nine-year basic education program, preventing school dropouts, and promoting equal access to education by increasing the transition rates from primary to junior secondary schools (Bayu, Soemitro, & Ayu, 2021). The management of school operational funds is inseparable from the concept of good governance, which includes participatory, transparent, accountable, and coherent elements (Khurniawan, Sailah, Muljono, Indriyanto, & Maarif, 2021). Additionally, effective communication between policy-makers and the implementing team is necessary (Rokhadiyati, 2020). To maximize the benefits of SOA funds, proper planning is crucial that has a significant positive influence on the implementation of SOA funds. This means that the higher the quality of planning, as reflected in the preparation of the School Operational Plan (SOP), the establishment of the

School SOA Management Team, and community participation, the better the quality of SOA fund implementation in terms of fund utilization, bookkeeping, and reporting (Handayani, Pituringsih, & Handajani, 2018). Good management of SOA funds must be supported by the effectiveness of good school management (Khurniawan et al., 2021).

There have been many obstacles in the implementation of SOA, as revealed by Hadna (2022) who found a rigid administrative system, program inflexibility in its implementation at the school level, and a prohibition on the use of funds to improve teacher welfare. The next obstacle was the inflexibility of the SOA technical guidelines (Yesrahmatulah, Mujtahid, & Arifin, 2021). SOA technical instructions are guidelines for implementers in implementing the SOA program, but the existence of SOA technical instructions also hinders schools from using available SOA funds. Even Bahri, Sumaryana, Karnaesih, and Karlina (2019) in his research revealed that the dominance of the school principal's role in the preparation of the school budget plan and the management of SOA funds occurred in almost all schools. Teachers and parents are rarely invited in the school budget plan drafting process, while the school committee generally only participates in signing the school budget plan prepared by the school. Even worse, Yusmaridi, Sunarti, Rusdinal, Gistituati, and Juita (2021) found that more than half of the SOA funding team misunderstood the rules for managing SOA funds. These obstacles appear to be directly proportional to the cases of remaining SOA funds that occurred in many schools in 2019-2021 which were described in the introductory section.

In the process of implementing SOA, many cases are found, as stated previously, which occur due to obstacles in implementing SOA regulations in schools, including regulations that often change, different levels of understanding of regulations, different conditions of human resources in schools. different and so on. Obstacles in SOA implementation indicate complexity in an organization. Many researchers have revealed the variability of responses to various cases of complexity in an organization. This research intends to reveal other variations in responses that have not been revealed in several previous studies as implications of the implementation of School Operational Assistance. Revealing variations in responses through this research can enrich institutional theory and be useful for improving regulations or policies in providing School Operational Assistance funds.

2.2. Organizational Responses

Organizations adopt various strategies to respond to conflicting institutional demands caused by institutional logics which can give rise to competing logics leading to such things as avoiding their demands or actively opposing them openly (Oliver, 1991; Pache & Santos, 2010). Institutional theory offers an institutional perspective that explains how behavior can arise and persist through the enactment of customs, conventions, conveniences, or social obligations, that such behavior serves the interests of the organization itself or contributes to efficiency (Oliver, 1991). Based on this, in the dimensions of organizational behavior, Oliver (1991) provides a summary of organizational strategic behavior in response to pressures for adjustment to the institutional environment. Five types of strategic responses are proposed, including: 1) Acquiesce, i.e. when an organization usually adjusts to institutional pressure, acquiesce can take alternative forms, including custom, imitation, and compliance. 2) Compromise, namely when the organization often faces conflicting institutional demands between institutional expectations and internal organizational goals related to efficiency or autonomy. Under such circumstances, the organization may seek to balance, appease, or negotiate with external constituents. These compromise tactics represent the thin side of the organization's resistance to institutional pressures. 3) Avoidance, defined here as an organizational effort to prevent the need for adaptation. Organizations achieve this by hiding their dissonance, protecting themselves from institutional pressures, or fleeing from institutional rules or expectations. 4) Defiance, is a more active form of resistance to institutional processes. 5) Manipulation, is a purposeful and opportunistic effort to influence or control institutional pressure and evaluation. Oliver's research is the reference theory for this

research, so this research intends to enrich previous findings, namely to discover the variability of new responses of an organization in facing complexity.

3. RESEARCH METHOD

3.1. Design

This study employed a qualitative research design, which is a research process aimed at understanding human or social phenomena obtained from informant sources and conducted in a natural setting (Merriam & Grenier, 2019; Setiawan & Anggito, 2018; Walidin, Saifullah, & Tabrani, 2015). Basrowi (2008) said that researchers can recognize the subject, and feel what the subject experiences in everyday life. As this research discusses existing theories and provides additional recommendations based on those theories, it can be classified as basic research. Basic research is also referred to as pure research or fundamental research, which is research intended for the development of a scientific field and directed towards the development of existing theories or the discovery of new theories (Moleong & Lexy, 2017; Sugiyono, 2017; Sukmadinata, 2016). The target of this research included primary schools (PS) and junior high schools (JHS) that had remaining regular SOA funds within the period of 2019-2021. The data sources used in this study included: (1) primary data obtained from in-depth interviews with the School Principal, SOA Treasurer, and senior teachers, and (2) secondary data obtained from the SOA fund reports for the years 2019-2021.

3.2. Population and Sample

The population of this research included primary schools and junior high schools that are recipients of SOA funds and have remaining funds from the years 2019-2021. The sample is selected by considering the regions with the highest number of schools that have remaining SOA funds from the years 2019-2021. Based on the School Activity Plan and Budget Application Dikdasmen Data for the years 2019-2021, there are 187,386 primary schools and 52,758 junior high schools that are recipients of SOA funds and have unabsorbed funds. Based on the data on remaining SOA funds in those 34 provinces, the Special Region of Yogyakarta (D.I. Yogyakarta) has the highest percentage of schools with remaining SOA funds, both at the primary school and junior high school levels, from 2019 to 2021. Once the sample province is determined, which is the Special Region of Yogyakarta, the next step wass selecting the District/City by considering: 1) the region with the highest number of schools with remaining SOA funds in rural areas (Gunung Kidul Regency), 2) the region with the highest number of schools with remaining SOA funds in urban areas (Yogyakarta City), and 3) the region with the least number of schools with remaining SOA funds (Sleman Regency).

3.3. Data Analysis

Data collection was conducted using participatory observation, in-depth interviews, and documentary studies. NVivo was used as a tool to analyze qualitative data in this study. The analyzed data sources were divided into four categories: first, internal writing sources (internals); second, external writing sources (externals); third, writing notes during data collection (memos); and finally, framework matrices. The results of interviews with 24 schools that have been compiled in interview transcripts are mapped for comparison according to the school's response categories in facing complexity. A comparative analysis was carried out to identify similarities and differences between schools and regions regarding variations in their responses to the complexities of the School Operational Assistance policy.

4. RESULT

4.1. Provision of SOA Funds through a Direct Transfer Mechanism to Schools

In order to improve the efficiency, effectiveness, and accountability of the disbursement of the School Operational Assistance (SOA) funds, the Government made improvements to the SOA funds disbursement

mechanism with several changes in the SOA funds policy. This refers to the Minister of Finance (MoF) Regulation Number 9/PMK.07/2020 concerning amendments to the Minister of Finance Regulation Number 48/PMK. 07/2020 concerning the Management of Non-Physical Special Allocation Funds. Based on this regulation, since 2020 the distribution of SOA funds is given directly from the State General Treasury account (SGTA) to the school cash account, whereas previously the distribution of SOA funds was from the SGTA to the regional cash account and then to the school cash account. The provision of SOA directly to school accounts has indirectly forced schools to have a good governance system (Prasetyo, 2022) therefore it required the moral responsibility of fund managers so that all assistance funds that have been issued by the government can be accounted for (Mustari, 2022).

In implementing this policy, schools were faced with two demands, namely the old demand that was still valid, namely that submission of administrative documents for the disbursement of SOA funds must go through the Education Office and schools were still in line to obtain approval for the document requirements for disbursement. Apart from that, there were also new demands from this policy, namely that if schools have completed the SOA report per stage, then they can apply for the disbursement of SOA funds directly to the Central Government through the SOA Channels application and collect the funds when they are disbursed.
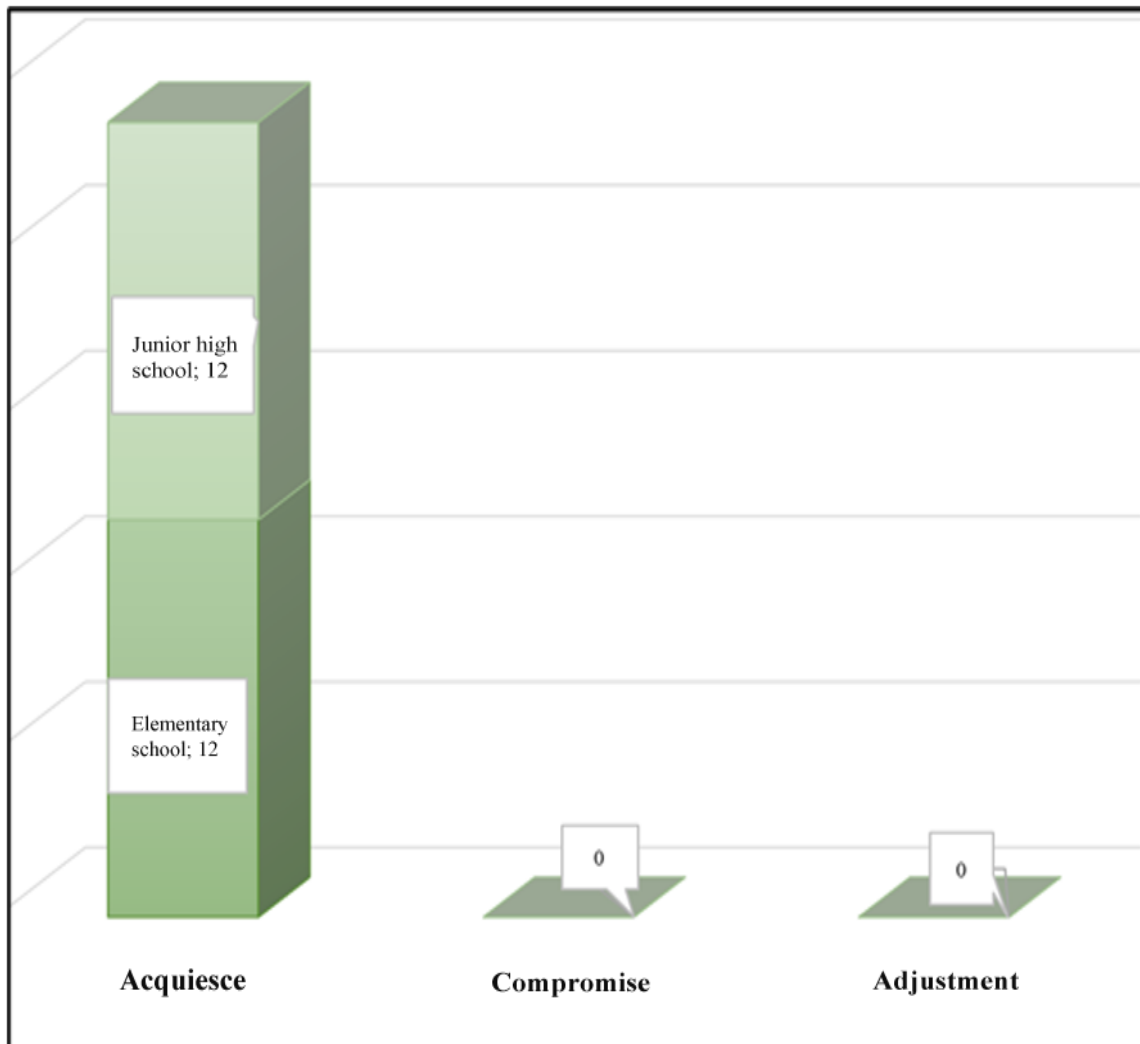

Figure 1. School responses strategies by education unit category.
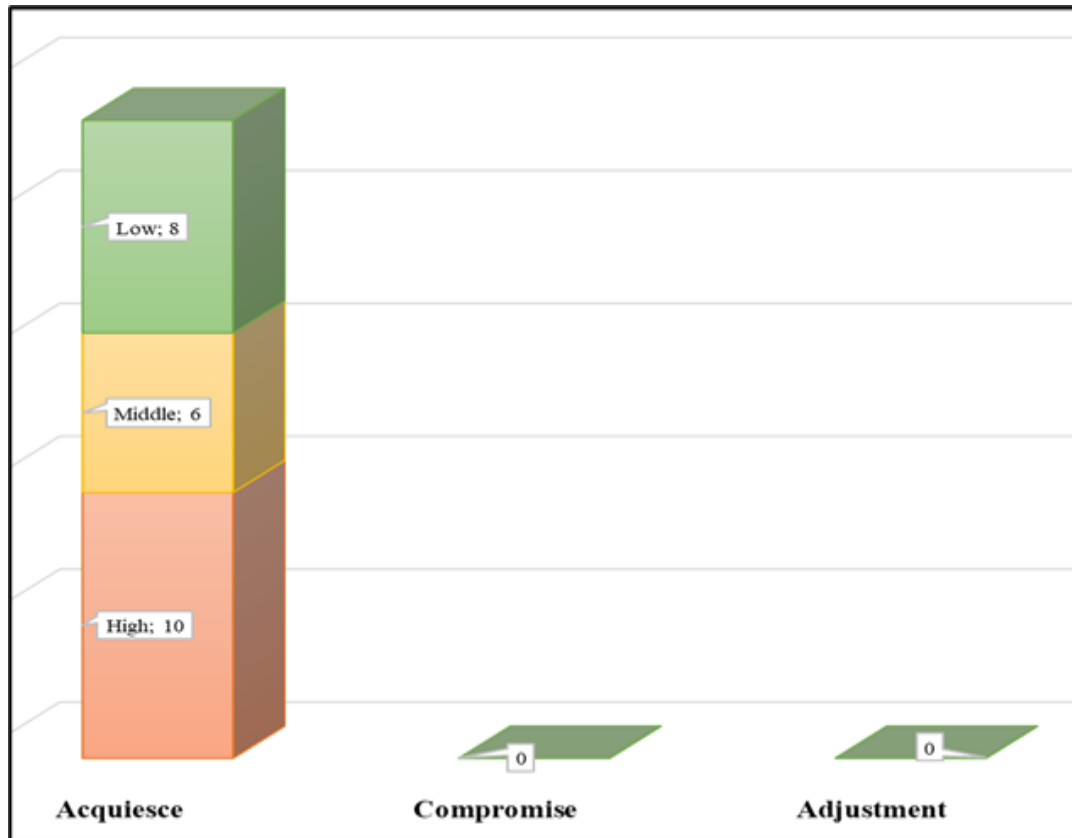
Source: Results of interview data processing.

Figure 2. School responses strategies by category of ownership of the remaining SOA funds.
Source: Results of interview data processing.

Based on the results of interviews with school principals, SOA treasurers, and senior teachers in 24 schools; the response to the change in the policy of providing SOA funds through a direct transfer mechanism to schools was that all schools, both primary schools (12 schools) and junior high schools (12 schools) (see Figure 1) as well as schools according to the category of the remaining funds (10 schools in the high category, 6 schools in the medium category, and 8 schools in the low category) (see Figure 2), acquiesce to the implementation of this policy without conditions. This policy had a low level of complexity, so that the majority of respondents chose acquiesce for the implementation of this policy. According to one of the principals from a primary school in the Sleman Regency that had a medium category of remaining SOA funds stated that he complied with the policy because "the policy of transferring funds directly to schools can cut the administrative bureaucracy of fund disbursement". In line with this statement, the principal of a junior high school in the city of Yogyakarta with a low category of remaining SOA funds, also stated that she complied with the policy because "the new policy means that we as the SOA team do not have to queue to apply for the disbursement of SOA funds to the Education Office, which usually takes a long time".

4.2. Policy on the Remaining SOA Funds to be Calculated in the Next Year's SOA Disbursement

There was a change in the mechanism for the distribution of Regular SOA Funds in accordance with the provisions stated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 204/PMK.07/2022 on the Management of Non-Physical Special Allocation Funds. The adjustment of the distribution of Regular SOA Funds stage 1 by a maximum of 50% is based on the ownership of excess of budget calculation in education units in the fiscal year 2022. An example of the 2023 Regular SOA disbursement scheme with excess of budget calculation is if an education unit has a ceiling of 150 million rupiah and excess of budget calculation of 20 million rupiah, then, in stage 1, the education unit will receive a SOA Fund disbursement of 55 million rupiah and stage 2 will receive 75 million rupiah. Excess of budget calculation of 20 million rupiah is calculated as a deduction for stage 1 disbursement in the relevant year. In implementing this policy, schools are

faced with two demands, namely the old demand that still applies in the form of schools not being prohibited from keeping SOA funds to finance activities at the beginning of the year when SOA funds have not been disbursed (eg paying for electricity, water, quotas, honorary teacher salaries, etc.), because the local government did not provide bailout funds. Apart from that, there is also a new demand from this policy, namely if in the current year schools have remaining SOA funds, it will be a deduction from the following year's disbursement of SOA funds.

Based on the results of interviews in 24 schools, 8 schools (4 primary schools and 4 junior high schools) stated that they acquiesce with the policy, 9 schools (4 primary schools and 5 junior high schools) stated that they compromised with the policy; which meant that the schools tried to bargain with external constituents regarding the policy, and 7 schools (4 primary schools and 3 junior high schools) stated that they made adjustments to the policy by reconstructing the SOA budget so that there were no remaining SOA funds (see Figure 3). As many as 50 percent of the sample schools stated that they complied with the policy for several reasons, including those stated by the principal from one of the public primary schools in the City of Yogyakarta, who stated that "We complied with the stipulated regulations", and from a private junior high school in the Sleman Regency, who stated that "the SOA funds are very small and easy to manage, so the policy change has no effect and we still comply with the existing regulations". Nevertheless, there were also those who stated that they complied because they were forced to, as stated from a private primary school in the Gunung Kidul Regency, who stated that they were "forced to comply because there was no power to propose policy changes so that the SOA funds would not be deducted from the following year's disbursement".
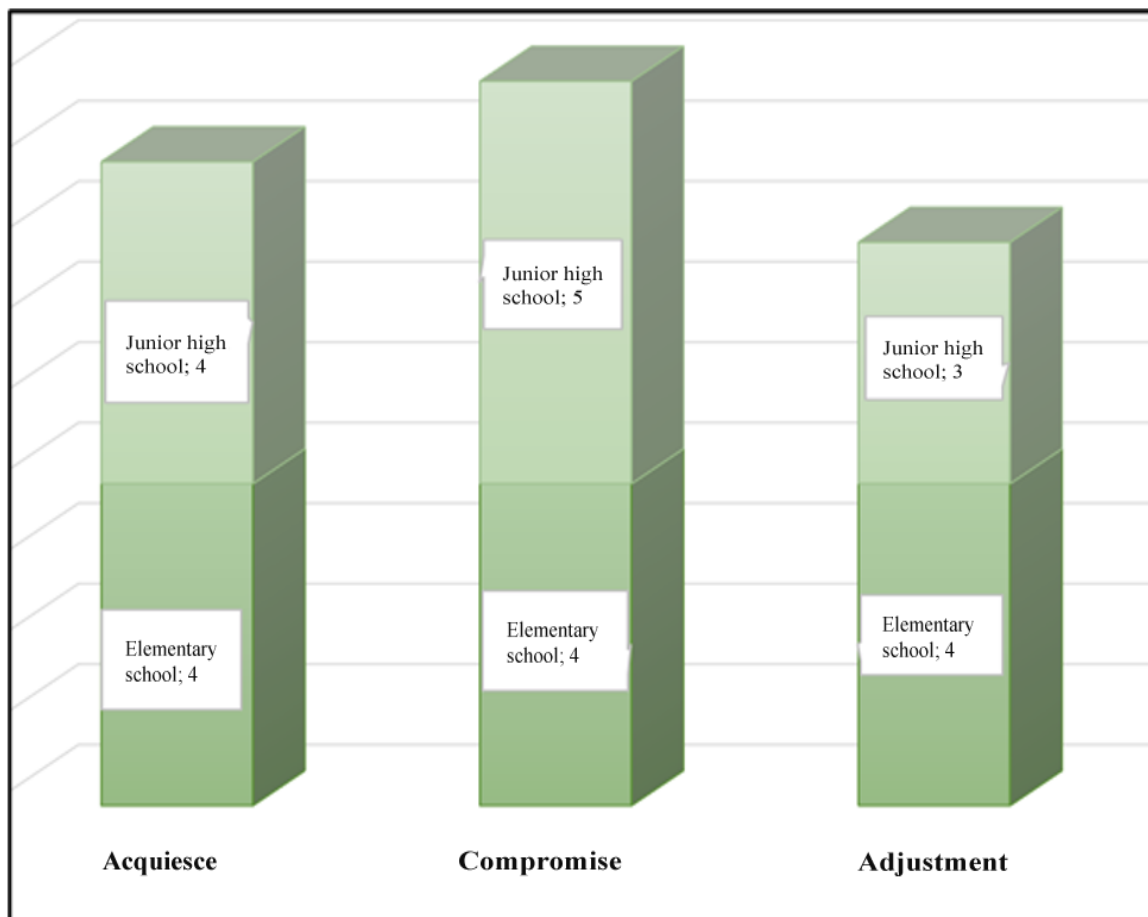

Figure 3. School responses strategies by education unit category.

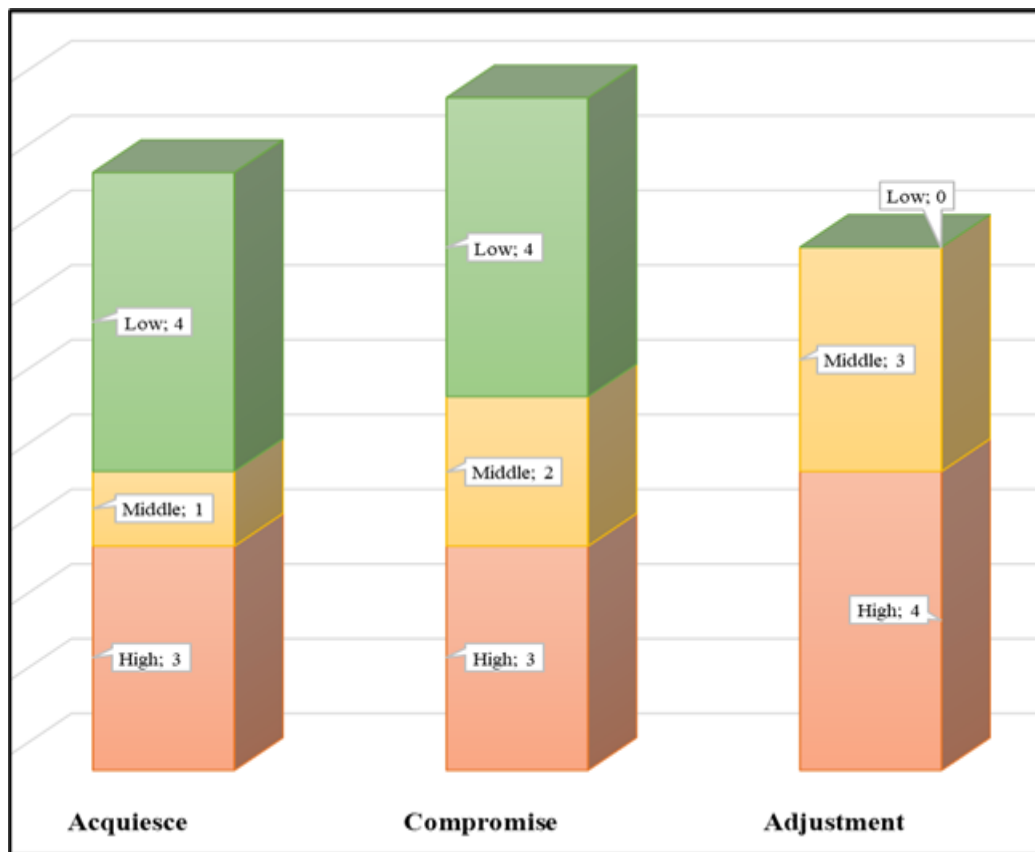**Source:** Results of interview data processing.

Figure 4. School responses strategies by category of ownership of the remaining SOA funds.

Source: Results of interview data processing.

For the compromise response, it was stated by 9 schools (4 primary schools and 5 junior high schools). One of the respondents from a public junior high school in the Gunung Kidul Regency, stated, "This policy is very disadvantageous, so I often negotiate with the Education Office to find ways (for example, easing the reporting deadline, provisions for purchasing goods, and so on) so that the remaining funds do not become a deduction and can be used to pay honorary teachers when the SOA funds have not been disbursed." In line, a principal of a public primary school in the City of Yogyakarta, also stated that the policy was so detrimental that her school often invited the Education Office and the School Committee to negotiate the expenditure of goods and services so that there would be no remaining funds at the end of the year.

Finally, based on the interview results, a new response has been found that has not been revealed by Oliver (1991) namely the adjustment response. The definition of an adjustment response is that in addition to negotiating with stakeholders, schools also made significant changes to budgets and activities to avoid the remaining funds, and some even deliberately spent more than they needed to be reserved for the next year and to use up the SOA funds that the school had. There are many schools that do this, with 4 primary schools and 3 junior high schools located in the City of Yogyakarta and Sleman Regency. A statement from the principal of a private primary school in the City of Yogyakarta, stated that "our school restructured the school revenue and expenditure budget by changing the percentage of SOA components so that there would be no leftover funds", and the principal of a public junior high school in the Sleman Regency, also stated that "to deal with the changes in the policy on the remaining SOA funds, the school changed the budget drastically and made large expenditures to avoid the remaining SOA funds".

Furthermore, the types of school responses to the policy, according to the category of the amount of remaining SOA funds (see Figure 4), were also found to have three different responses, namely acquiesce, compromise, and adjustment. The most common response to this policy change is the compromise response with a total of 4 schools in the low category, 2 schools in the middle category, and 3 schools in the high category. Then, the response to this

policy change is the acquiesce response with a total of 4 schools in the low category, 1 school in the middle category and 3 schools in the high category. Of particular interest is that there were 7 schools that still adjustment with the policy despite having high SOA fund surpluses. According to the principal of a public junior high school in the Gunung Kidul Regency said that "Our school must comply with the regulations even though we strongly disagree". For schools in the low remaining fund's category, the majority responded that they complied because the budget had been prepared based on real needs from the start, so there were no findings of surplus funds.

Subsequently, there were 10 schools that responded to the compromise in response to the policy, which were dominated by schools in urban areas. One respondent from a private primary school in the City of Yogyakarta stated, "Our school has a different authority in managing SOA because it is positioned as a grant fund, so we always negotiate with the Education Office of the City of Yogyakarta in terms of determining the priority scale of expenditure of SOA funds". The third response was in the form of adjustment, where there were only 2 schools in urban areas in the category of having a medium amount of remaining SOA funds. According to the principal of a private junior high school in the City of Yogyakarta, "Our school was given different authority in the management of SOA like private schools in general. However, specifically in response to the policy on the remaining SOA funds, we overhauled the school budget, which of course has been debated, so that our school does not experience a lot of remaining SOA funds". This policy is included in the high complexity category, so that the number of schools that choose an acquiesce response with a compromise response and even an adjustment response is almost the same.

4.3. Expenditure using the Procurement Information System in Schools

Procurement Information System in Schools is an innovation in the procurement of goods/services for the Education Unit to increase transparency and ease for the Education Unit in administration and reporting to participate as providers of goods and services. To support its implementation, the Ministry of Education and Culture issued Circular Letter No. 8/2020 on the Implementation of Goods and Services Procurement in Education Units through the Procurement Information System in Schools, this information is very important for policy makers, especially Local Governments, Education Units and for Micro small and Medium Enterprises (MSMEs). The use of Procurement Information System in Schools is also stated in the twelfth episode of the freedom to learn policy (Merdeka Belajar). Research related to the use of Procurement Information System in Schools conducted by Darmawan and Wardhono (2023) concluded that the Procurement Information System in Schools application is a solution to the obstacles obtained from the direct or *offline* sales system.

Contrary research results were presented by Wardani and Ma'arif (2022) who concluded that the use of the Procurement Information System in Schools made it difficult for them because it would drain their energy and mind to learn this new thing. In implementing this policy, schools are faced with two demands, namely the old demand that is still valid in the form of the Regional Government establishing regulations regarding standard prices for goods and services. If a school buys some goods or pays for services in excess of the provisions, it is considered a violation. Apart from that, there are also new demands from this policy in the form of schools being required to spend through Procurement Information System in Schools, even though 50% of the price of goods at Procurement Information System in Schools exceeds the upper limit for goods prices set by the Regional Government, and the number of goods needed with special specifications is not widely found in Procurement Information System in Schools.

Based on the results of interviews, 11 schools (5 primary schools and 6 junior high schools) stated that they acquiesce with the policy, and 8 schools (4 primary schools and 4 junior high schools) stated that they compromised with the policy; which meant that the schools tried to bargain with external constituents regarding the policy, and 5 schools (3 primary schools and 2 junior high schools) stated that they made adjustments to the policy by reconstructing the SOA budget so that there were no remaining SOA funds (see Figure 5). According to a statement from the Head of State Junior High School in Sleman Regency who chose the adjustment response said

that "in our opinion, purchasing using the Procurement Information System in Schools is very complicated because it cannot bought suddenly, the unit price of goods is often higher than the budget planning, and the complexity when calculating the purchase tax. Related to taxes, our school often adds independent funds to cover the tax burden which is often different from the calculation in the Procurement Information System in Schools application and what has been budgeted. Therefore, we adjusted the structure of the school revenue and expenditure budget to overcome these constraints and sent a letter to the Education Office and the Ministry of Education and Culture regarding the constraints we experienced."
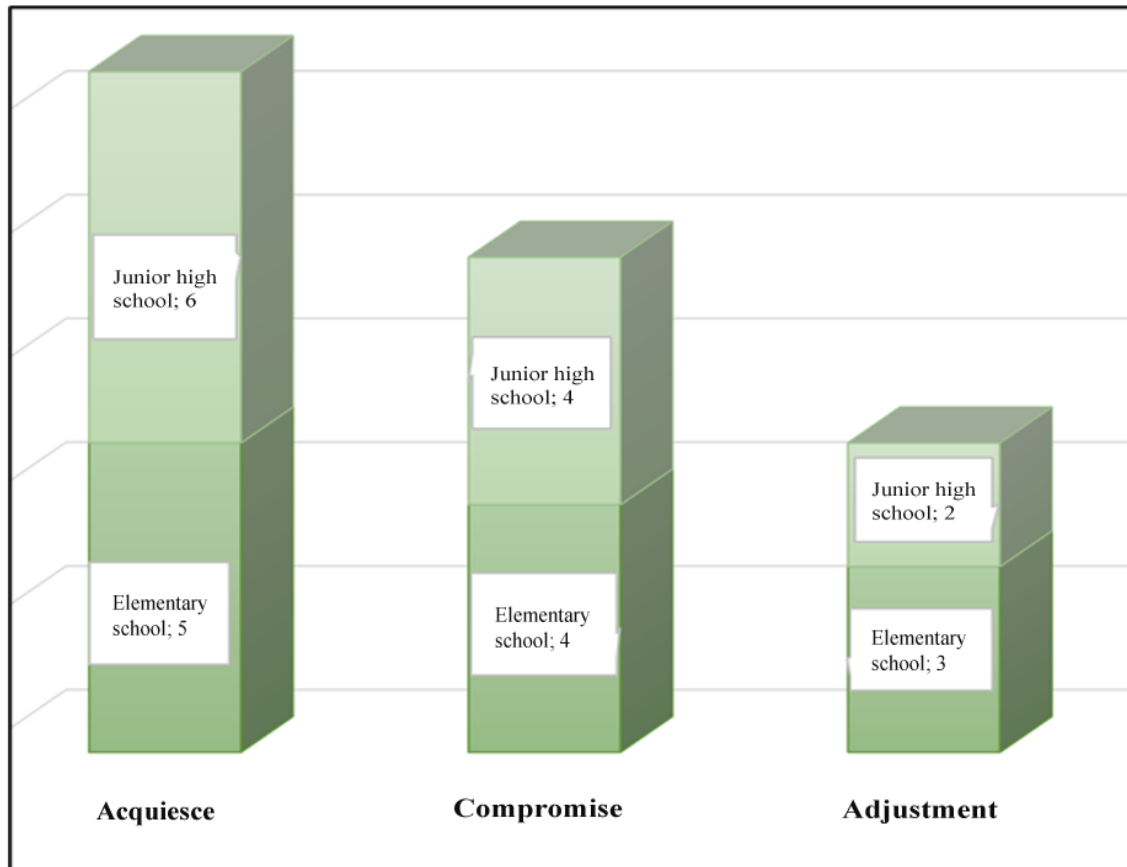

Figure 5. Illustrates School responses strategies by education unit category.

Source: Results of interview data processing.

Furthermore, according to the category of the amount of the remaining SOA funds (see Figure 6), there were 11 schools that stated that they acquiesce with the policy (6 schools in the high category, and 5 schools in the low category), 8 schools in the compromise response (2 schools in the high category, 3 schools in the high category, and 3 schools in the low category) with the characteristics of having high remaining SOA funds, and 5 schools in the adjustment response (3 schools in the high category, and 2 schools in the medium category). The principal of a public primary school in the Gunung Kidul Regency that was categorized as having low remaining SOA funds stated that "we comply with this policy because this regulation comes from the Government, if we do not comply then we feel that we will have difficulties in the SOA implementation process". Another case with the statement of the principal of a private junior high school in the City of Yogyakarta who chose an adjustment response to this policy with the reason "we chose an adjustment response because we consider this policy still needs to be addressed in terms of providing the Procurement Information System in Schools application where many prices of goods exceed the upper limit of prices set by the local government. What we do is always bargain for a lower price and discuss with the local government to purchase goods in excess of the the highest spending limit (budget) that must not be exceeded and its implementation must be accountable. ".
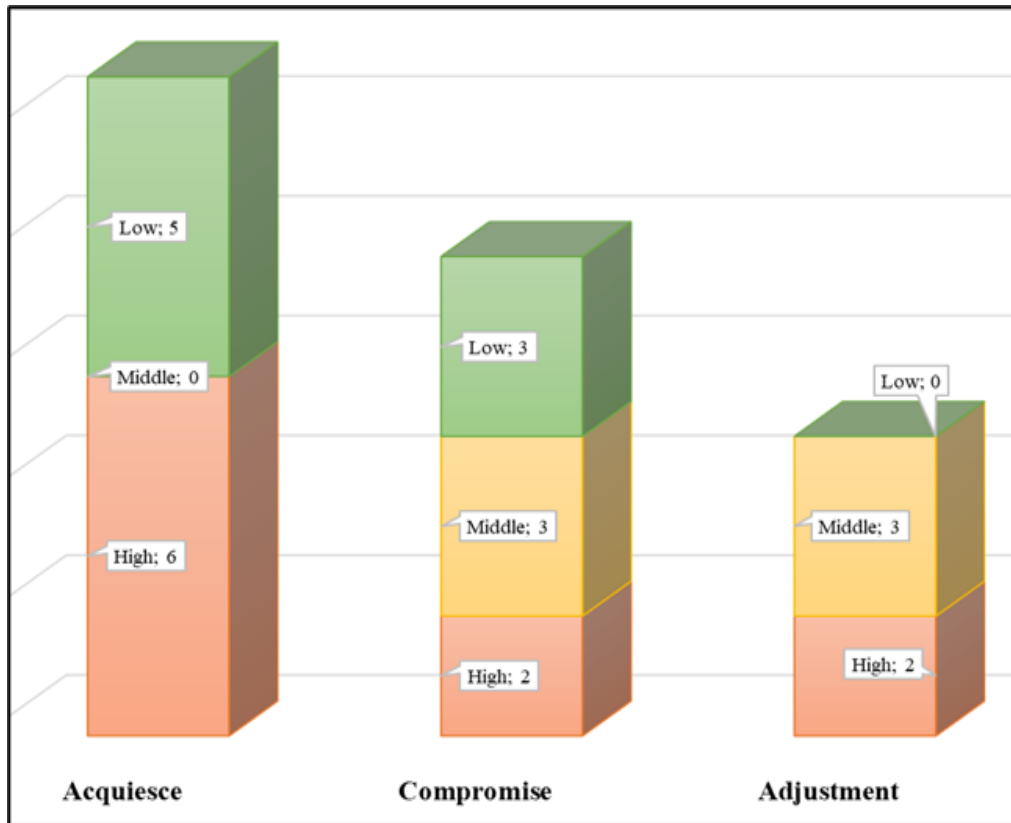
Figure 6. School responses strategies by category of ownership of the remaining SOA funds.

Source: Results of interview data processing.

4.4. The Changes in the Mechanism of the Planning and Reporting Stage of SOA Funds using the School Activity Plan and Budget Application

The School Activity Plan and Budget Application (SAPBA in Indonesia), is an information system that utilizes information and communication technology to facilitate the planning, budgeting, implementation, and administration as well as accountability of school operational assistance (SOA) funds in primary and secondary education units nationally. With the existence of School Activity Plan and Budget Application, school SOA funds will be well-targeted, and SOA funds will be managed in an accountable manner with the aim of making SOA funds more effective and efficient for school management. School management must be able to implement School Activity Plan and Budget Application in the management of SOA funds to ensure accountability and transparency (Seger, 2022; Sulistiani, 2021). The School Activity Plan and Budget Application is very important in the management of SOA funds, school organizations will find it difficult to place SOA funds if they do not use the application (Sulistiani, 2021; Tenriwali & Muhri, 2021).

School Activity Plan and Budget Application is an application that provides information on the management of SOA funds in a transparent manner to all school parties. Schools are required to use School Activity Plan and Budget Application as a guide in the management of SOA funds so that SOA funds can be managed with accountability and transparency and help with the school management (Tenriwali & Muhri, 2021). School Activity Plan and Budget Application was not implemented properly, resulting in poor school management. As a result, the existing SOA funds caused problems for schools in terms of managing the SOA funds accountably in accordance with school needs (Seger, 2022). In implementing this policy, schools are faced with two different demands, namely the old demand that still applies in the form of schools being asked to plan school activities and reporting school budgets through a special application from the Regional Government that is integrated with the BPKP, and demands for a new policy in which schools are asked to plan activities and SOA reporting through a new application

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called School Activity Plan and Budget Application 2.0. This application is not directly connected to the application in the local government so that the school is confused and has to plan and report on 2 different applications.

Based on the results of the interviews listed in Figure 7, it can be concluded that there were 12 schools (consisting of 6 primary schools and 6 junior high schools) that responded acquiesce to the policy of using the School Activity Plan and Budget Application for the planning and reporting of SOA. According to the principals and treasurers in the public junior high schools in the City of Yogyakarta, "We acquiesce with the policy change because it makes it easier for the SOA team to manage the SOA funds effectively and efficiently." The principal of a state primary school in the Gunung Kidul Regency, also stated the same thing: "We acquiesce with the policy change because we feel that with School Activity Plan and Budget Application, the SOA reporting can be done anywhere and it is easy to supervise." In another response, there is a compromise response (3 primary schools and 3 junior high school) in Sleman Regency, Gunung Kidul Regency, and the City of Yogyakarta, as well as an adjustment response (3 primary schools and 3 junior high school). According to the principal of a private junior high school in the City of Yogyakarta stated that "The policy is actually quite complicated because there are several menus in the application that are not in accordance with the needs of financial reporting."
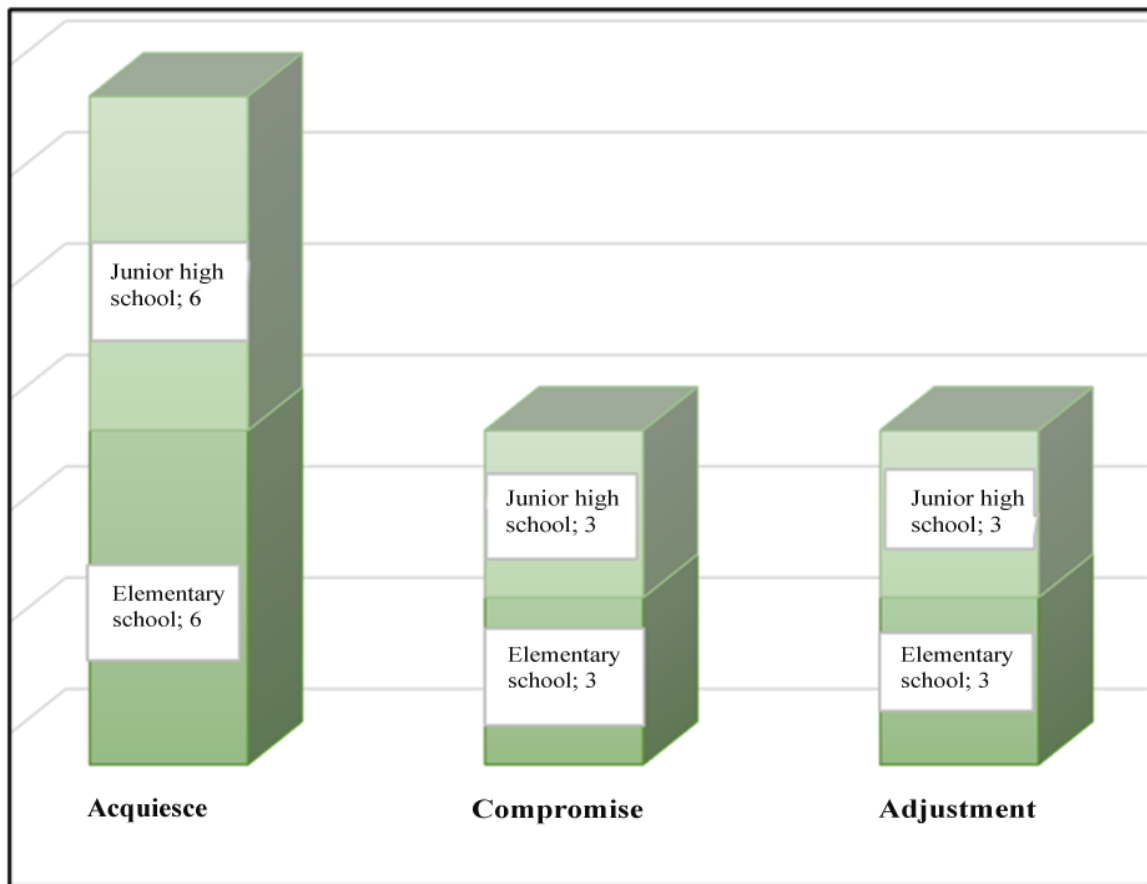

Figure 7. School responses strategies by education unit category.

Source: Results of interview data processing.

Next is the variation in responses according to the category of the remaining SOA funds. Based on Figure 8, there is a acquiesce response was made by 3 schools with high, medium (3 school), and low (6 school) categories of SOA funds remaining. According to a statement from the head of a private junior high school in Gunung Kidul Regency that had a small amount of SOA funds remaining, "the implementation of the School Activity Plan and Budget Application has made it very easy for the SOA team to prepare financial reports anywhere, so they feel more flexible. Even the School Activity Plan and Budget Application menu has accommodated the needs of preparing

financial reports, for example, the tax calculation menu, goods returns, and so on". The next response, compromise, was made by 2 schools with high, medium (2 school), and low (2 school) categories of SOA funds remaining. The third response that emerged from the interviews was an adjustment, which was carried out by private junior high schools in the City of Yogyakarta that had a high category of remaining SOA funds. Finally, adjustment was made by 5 schools with high, and medium (1 school) categories of SOA funds remaining.
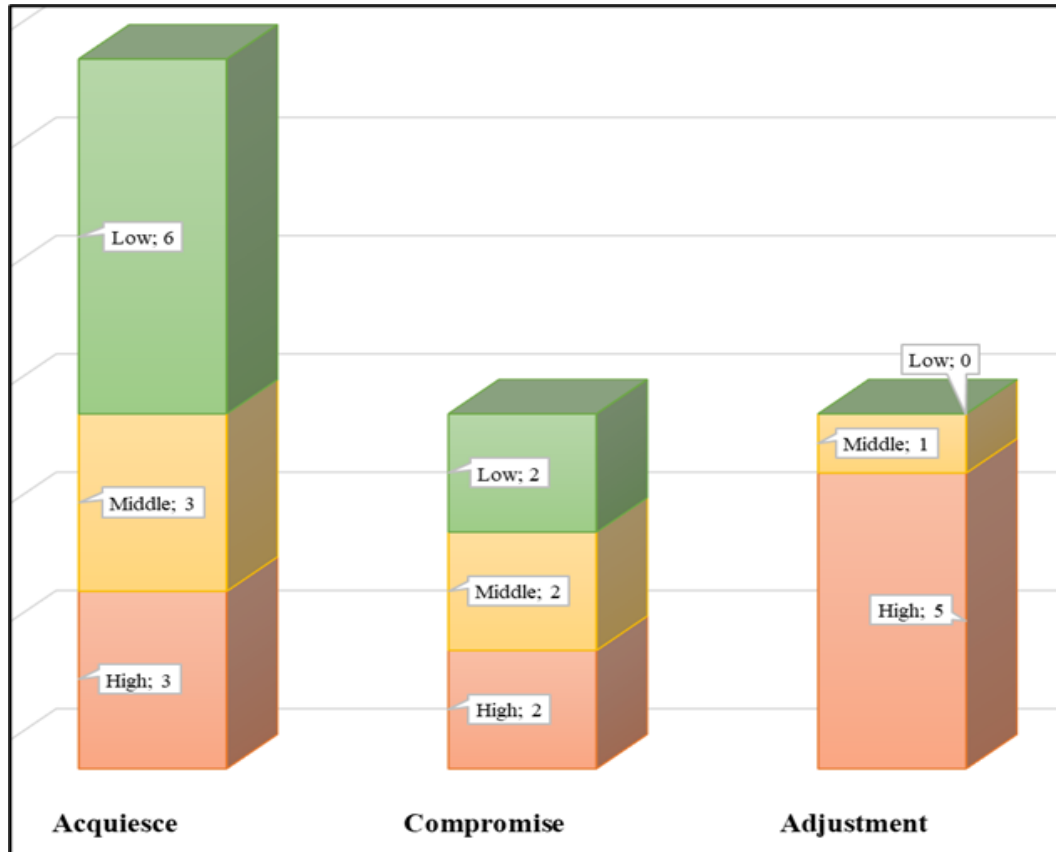

Figure 8. School responses strategies by category of ownership of the remaining SOA funds.

Source: Results of interview data processing.

5. DISCUSSION

The qualitative findings of this study indicate that the level of complexity over the contradictions of the four institutional policies can lead to homogeneity or heterogeneity in organizational response strategies. This research has succeeded in describing variations in school response strategies when faced with the complexities of SOA granting policies that occurred in 2019-2021. This study finds that a homogeneous resistance strategy occurs when schools face low complexity, i.e. when they face demands that arise with loose prescriptions (for example, policy changes in SOA fund allocation through a direct transfer mechanism to schools. This strategy for low complexity is in the form of acquiesce with the implementation of new policies even though the old policies are still in effect. In contrast, heterogeneous levels of resistance were identified when schools responded to demands with strict or unambiguous prescriptions (for example, policies considered unspent SOA funds in disbursement of subsequent SOA phases, utilized the school activity plan and budget application for procurement, and used the School Activity Plan and Budget Application for school financial planning and reporting.

Through in-depth interviews with school principals, SOA treasurers, and senior teachers, several findings have been identified. When schools experience low complexity, most of them choose a acquiesce response strategy towards the policy. However, when schools face high complexity, there is a considerable variation in their responses, including acquiesce, compromising, and adjustment strategies. Adjustment can also be interpreted as the

mastery of certain aspects (such as power), enabling the ability to plan and organize responses in ways that efficiently deal with conflicts, challenges, and constraints. The results of interviews with 24 schools also found compromising responses, namely in the form of balancing, appeasing, or bargaining with external constituents regarding the complexity of the policies that emerged, namely regarding the policy on the remaining SOA funds to calculate the disbursement of funds for the following year, the policy on using the school activity plan and budget application, and the policy on using the School Activity Plan and Budget Application. This compromise response strategy is the tip of the iceberg of organizational resistance to institutional pressures.

The findings of this study are similar to those of Potosky (2016), which stated that individuals experience extra disorientation when they lack interpretive frameworks during cross-policy interactions, and this disorientation triggers psychological adjustment processes. Adaptive responses emerge and vary along a continuum between applying familiar patterns or learning from new situational cues during interactions with others. This study on the remaining SOA funds was done due to the presence of new policy contradictions that disrupt established orders, resulting in a variety of response variations. According to Anderson (1999) organizational complexity is related to its goals and modes of interaction. When organizations face complex problems, they engage in adaptive processes by effectively shaping or modifying their surrounding environment and continuously improving. In such conditions, organizational self-regulation becomes crucial for dealing with complex issues. The adjustment response that became the finding of this study arose as a result of the existence of two complex demands, namely in the form of a response to a change in the management structure of the SOA fund manager and/or a change in the structure of the school's financial budget. In addition, a very extreme adjustment response was made by the school in the form of biasing the school's financial reports. Addressing the challenges of Fernandez-Giordano et al. (2022) and Utomo (2021) this study demonstrates that among the empirically identified organizational response strategies, the use of adaptation management can be identified as a new response strategy. The findings indicate that the observed organizations develop or maintain certain impressions to avoid direct rejection of controversial requests while simultaneously making them irrelevant. By bridging institutional theory, organizational identity, and adaptation management, this study makes an important theoretical contribution regarding the interplay of identity image in the use of adjustment responses as a new strategy.

6. CONCLUSION

Based on the analysis of data obtained from interviews and literature studies (regulations/policies/research findings), several complexities were found due to drastic policy changes that altered the established patterns of managing SOA funds in schools, that had long been implemented, including the provision of SOA funds through the mechanism for direct transfers to schools, the policy for the remaining SOA funds to be calculated in the following year's SOA disbursement, spending using the procurement information system in schools, and changes to the Mechanism for the planning and reporting stages of SOA funds using the School Activity Plan and Budget Application. In dealing with this complexity, variations in school responses were revealed, including (1) acquiesce responses, (2) compromise response, and a new finding in the form of (3) adjustment responses.

Based on the analysis of data obtained from interviews and literature studies (regulations/policies/research findings), several complexities were found due to drastic policy changes that altered the established patterns of managing SOA funds in schools. In response to these complexities, variations in school responses were identified, including (1) acquiesce response, (2) compromise response, and a new finding in the form of (3) adjustment response. This research is limited only to the basic education level. It is hoped that future research can involve a more complex level of secondary education in order to enrich the findings on the variability of responses to the complexity of School Operational Assistance implementation policies.

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