

The Influence of Accountability, Participation, and Transparency of Boss Funds on the Financial Performance of Public Elementary Schools in Palembang City

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Abstract: This study examines and analyzes the effect of accountability, participation, and transparency of boss funds on the financial performance of public elementary schools in Palembang City. The data used are primary data with a population of all public elementary school financial treasurers in the city of Palembang, as many as 251 people; the sampling method uses probability sampling with the sampling technique, namely simple random sampling, so the study uses 72 people as the research sample. The analysis technique used is quantitative with an analytical tool, namely multiple linear regression. The results showed that accountability and transparency of boss funds had a positive and significant effect on the financial performance of elementary schools. In contrast, participation had a negative and insignificant effect on the financial performance of elementary schools.

Keywords: Accountability, Financial Performance, Participation, Transparency

A. Introduction

The financing management system at the education unit level in Indonesia needs to be implemented more effectively and efficiently. The phenomenon that occurs in the development of the public sector in Indonesia today is strengthening accountability demands for public institutions, both at the central and regional levels. The emergence of a spirit of democratization, accountability, and transparency in every aspect of life characterizes the reform paradigm in Indonesia. One of them is in the education sector (Premananda 2017).

According to (Bastian 2019) the factors that affect school performance include: Accountability, transparency, and budget participation, these factors are a form of responsibility and openness in implementing school performance which is the core of performance measurement in government organizations so as to provide a performance budget effectiveness, efficiency and economy BOS funds are a national program in the field of education that absorbs large budgets and directly relates to the wider community School Operational Assistance is the right of every student which is channeled through schools to fund the operational costs of teaching and learning activities The legal basis for BOS funds is regulated in Law No. 10/2010 concerning

the 2011 Fiscal Year State Budget which contains: a legal basis for the mechanism for channeling BOS funds through transfers to the regions Law Number 20 of 2003 article 48 states that the management of education funds is based on the principles of fairness, efficiency, transparency, and public accountability. Participation, transparency, and accountability are part of good governance.

However, irregularities still occur in the implementation and management of school operational assistance funds (BOS). According to the Indonesia corruption watch (ICW) study by Febri Diansyah in (Fauzan 2014), nationally with a sample of 3,237 schools in 33 provinces, it was found that the value of deviations from school operational assistance funds (BOS) was approximately Rp. 28 billion. The average deviation per school reached 13.6 million and occurred in 2,054 or 63.5 of the total sample of schools audited. Data from prosecutors and police throughout Indonesia for the 2004-2009 period succeeded in prosecuting 33 corruption cases related to school operational assistance funds (BOS). The state loss in this case is approximately Rp. 12.8 billion. Factors causing deviations in the management of school operational assistance funds (BOS) are due to the lack of community participation in supervising the management of school operational assistance funds; besides that, transparency, accountability, and accountability have not been maximally implemented in schools.

This research was conducted at public elementary schools in Palembang City. The topics to be raised were accountability, participation, and transparency of boss funds which impact school financial performance. The reason for choosing this topic was because there were several issues or phenomena related to financial performance in Public Elementary Schools in Palembang City, namely low transparency, accountability, and participation in their management.

The phenomenon of school financial performance related to BOS funds, especially in the city of Palembang, can be seen from several cases of misuse of boss funds, one of which is corruption in the misappropriation of 2019 School Operational Assistance (BOS) funds worth IDR 457 million, which ensnared the former Principal of SD Negeri 79, where the disbursement BOS funds for the third quarter were still disbursed, even though the accountability report (LPJ) for BOS funds in the second quarter was not completed, which should have been phase 3 BOS funds of Rp. 187 million could not be disbursed, and the position status of the defendant's principal told the Bahraini witness that it was permissible for a Plh to be authorized to disburse BOS funds (Article: tvonenews.com, 2021). In addition, based on the Palembang City Audit Board (BPK) findings in the Audit Results Report (LHP), the management of BOS funds in schools has not been running optimally. This can be seen in the implementation. Many schools that received BOS funds used BOS funds not following the BOS Implementation Guidelines (Juklak) and Technical Instructions (Juknis). The inspection report revealed that the BOS funds of Rp. 37,880,000 in Palembang City could not be accounted for.

The BPK also found that BOS funds were not used according to their designation. The large number of schools that misused BOS funds occurred due to a lack of understanding of the operational guidelines and operational guidelines for the use of

BOS funds. This illustrates that the ability of schools to manage BOS funds is still low. (www.harianjogja.com). Accountable management of BOS funds means that in managing BOS funds, schools can be accountable for the use of BOS funds by the government and the community. The importance of transparency and accountability in using BOS funds for the public is a form of control from the community. Society is a component that plays an important role in the implementation of education. Community participation is collected through a forum called the school committee. Communities can participate by overseeing the management of BOS funds through public complaint forums and providing criticism and suggestions provided by schools.

Ideally, in implementing transparency and accountability in managing BOS funds, schools shall announce the results of purchases of goods and prices made by schools on notice boards and signed by the School Committee. In addition, the school also informs the parents of students in writing about the recapitulation of the receipt and use of BOS funds each semester at the same time as the parents and school meetings when the report cards are received. Another phenomenon is the lack of transparency in managing BOS funds, where students pay 1 million annually. Then one of the Honorary Teachers, who did not want to mention his name, said he really did not know about this problem. Meanwhile, based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia, number 6 of 2021 is that per child to get 1.1 million BOS Funds per year.

The principal's response to the teacher's out-of-sync response, which explained this to the media crew, clearly proved the allegations that the boss' funds at the school were partly earmarked for personal gain. (teropongindonesianews.com, 2022) Quoted from (wartasumsel.co.id, 2022), the Principal of SMAN 1 Pangkalan Lampam, Pangkalan Lampam District, Ogan Komering Ilir (OKI) Regency, South Sumatra Province, and the Treasurer of the School's BOS Fund are suspected of having committed an unlawful act by misusing School Operational Assistance funds and manipulating reports on the use of BOS funds for the 2020 Fiscal Year.

Irregularities in BOS funds at the school level, both public and private, seem to have become a common phenomenon, one of which is at SMAN 1 Pangkalan Lampam; the reason for this is the lack of transparency and accountability. The BOS funding policy proved incapable of suppressing budget management fraud. Based on a concern for the continuity of education in OKI Regency and saving the state budget in the field of education, the DPD independent non-governmental organization (NGO) KPK OKI district asked the BOS Team for the South Sumatra Provincial Education Office to summon and re-evaluate the use of BOS funds for the SMAN 1 Pangkalan Lampam report.

Pangkalan Lampam district. "Allegations of structured and systematic corrupt practices are seen in the report on the use of BOS funds at SMAN 1 Pangkalan Lampam in the 2020 FY in stages 1, 2 and 3", "Indications of irregularities in the BOS budget and data manipulation in the 2020 FY in stage 1 (one) and stages 2, 3 (three) FY 2020. Components in stage 1 of Extracurricular Activities Rp. 39,345

Administration of school activities Rp. 19,566,000 Maintenance of school facilities and infrastructure Rp. 39,562,000. In stage II, the library development component is Rp. 100,211,000. Extracurriculars are Rp. 37,414,950. Adm school activities Rp. 39,987,000. Stage III on extracurricular components Rp. 62,499,200, school admin Rp. 51,200,000 Provision of learning multi-media tools Rp. 34,000,000. At the beginning of 2020, the peak of the spread of the Covid-19 Virus was the health emergency period. At that time, the Government issued a policy of teaching and learning from home, automatically reducing school activities. "The use of BOS funds should be more focused on education priority scales. For example, schools can use BOS funds to buy internet credit for teachers and students so that the quality of education is maintained even though learning is online.

Previous research was conducted by Raeni (2018) entitled Effects of the Principles of Fairness, Efficiency, Transparency, and Accountability of Financial Management on Vocational High School Productivity. The formulation of the problem is how do the principles of fairness, efficiency, transparency, and accountability of school financial management affect the productivity of SMKs partially or simultaneously. This study aimed to determine the positive influence of the principles of fairness, efficiency, transparency, and accountability of school financial management on the productivity of SMKs partially or simultaneously. The type of research used is associative research. The data used is primary data. The data analysis technique is qualitative. The results of his research show that the principles of fairness, efficiency, transparency, and accountability of school financial management have a positive effect simultaneously on the productivity of SMKs. Partially, only the transparency variable does not affect SMK productivity.

Research conducted by Fadhli (2017) entitled Effects of Community Participation, Transparency, and Public Accountability on the Efficiency of Distribution of School Operational Assistance Funds (BOS) in Elementary 10 11 Schools in East Tanjung Pinang District. The formulation of the problem is whether community participation, government transparency, and public accountability have a partial effect on the efficiency of the distribution of School Operational Assistance (BOS) funds to elementary schools in Tanjung Pinang Timur District and whether community participation, transparency, and public accountability have a simultaneous effect on the efficiency of fund distribution School Operational Assistance (BOS) for elementary schools in East Tanjung Pinang District. The aim is to examine the relationship between community participation, government transparency, and public accountability on the efficiency of distributing School Operational Assistance (BOS) funds to elementary schools in East Tanjung Pinang District. The type of research used is associative research. The data used is primary data.

The data analysis technique is qualitative. The results of this study show that community participation, government transparency, and public accountability have no positive relationship to the efficiency of the distribution of School Operational Assistance (BOS) funds to elementary schools in East Tanjung Pinang District.

Research conducted by Denny and Hotniar (2019) entitled *Analysis of the Effect of Accountability and Transparency in the Management of the School Revenue and Expenditure Budget (APBS) on Student Parent Participation*. The formulation of the problem is how do accountability and transparency affect the management of the School Revenue and Expenditure Budget (APBS) on the participation of parents in financing education in the city of Depok. The aim is to analyze the influence of accountability and transparency in managing the School Revenue and Expenditure Budget (APBS) on the participation of parents in financing education in the city of Depok. The type of research used is descriptive research. The data used is primary data. The data collection technique is the questionnaire method. Data analysis techniques are quantitative and qualitative.

The results of this study are that accountability and transparency in the management of the school's income and expenditure budget positively influence the participation of parents of students in education financing. Research conducted by Fauzan Haqiqi (2019) entitled *Analysis of the Effect of Transparency and Accountability on the Performance of boss fund management at SD 11 Sendanu Darulihsan*. This study aims to determine the significant effect of transparency and accountability, both partially and simultaneously, on the performance of BOS fund management at SDN 11 Sendanu Darulihsan, with 2 independent variables (X1 and X2) and 1 dependent variable (Y). quantitative by using primary data. The population in this study was the guardians of students at SDN 11 Sendanu Darulihsan, totaling 35 people, with a sample of 32 research samples.

The data analysis technique used is multiple linear regression analysis, using processed data from the SPSS 23.0 program. The results of this study show that partially the Transparency variable (x1) has no significant effect on the BOS Fund Management Performance variable (Y) at SDN 11 Sendanu Darulihsan, and the Accountability variable (X2) has a significant effect on the BOS Fund Management Performance variable (Y) at SDN 11 Sendanu Darulisan. Simultaneously the Transparency variable (X1) and Accountability variable (X2) have a significant influence on the BOS Fund Management Performance variable (Y) at SDN 11 Sendanu Darulihsan.

Research conducted by Ita Rakhmawati (2018) entitled *Effects of Accountability and Transparency on the Effectiveness of Management of School Operational Assistance Funds (BOS) with Stakeholder Participation as a Moderation Variable*. The method used is moderated regression analysis with interaction tests. The study's results indicate that accountability has a positive and significant impact on the effectiveness of the management of Bos funds. Research conducted by Laksmi Mahendrati Dwiharja (2017) entitled *the effect of Accountability and Transparency on the Management of the school income and expenditure budget (APBS) on school committee participation (Empirical Studies in Elementary Schools) Countries in the Patrang District, Jember Regency*.

The results of the study show that accountability for the management of the School Revenue and Expenditure Budget (APBS) has a positive effect on school

committee participation, and transparency on the management of the School Revenue and Expenditure Budget (APBS) has a positive effect on elementary school committee participation. Research conducted by Fenny Trisnawati (2018) entitled the effect of Accountability and Transparency on the financial management of Madrasas in Pekanbaru City. This study aims to determine the effect of accountability and transparency on the financial management of madrasas in the city of Pekanbaru. This research is a quantitative descriptive study using a survey method. The results show that accountability and transparency affect the financial management of madrasahs. Research conducted by Eli Solihat (2018) entitled The Effect of Transparency and Accountability in education management on the Participation of Parents of Students at SMA Negeri 107 Jakarta. The conclusions obtained in this study are that transparency and accountability in education management have a positive effect, either simultaneously or partially, on parents' participation level in SMA Negeri 107 Jakarta. Research conducted by Andiet Yoga Pamungkas (2021) entitled the effect of Accountability, transparency, and parental participation on the Effectiveness of managing school operational assistance funds (boss) at public high schools in Samarinda City.

This research was conducted to empirically test the effect of accountability, transparency, and parental participation on the effectiveness of managing School Operational Assistance funds. The study's results showed that accountability and transparency positively and significantly affected the effectiveness of BOS fund management. However, parental participation did not influence the effectiveness of managing BOS funds. Research conducted by Helfia Chintya Ayu (2021) entitled The Effects of Community Participation, Government Transparency, and Public Accountability on the Efficiency of Distribution of School Operational Assistance Funds (BOS) in State Junior High Schools (SMP) in Rimbo Ulu District. The research results show that community participation, government transparency, and public accountability significantly affect the efficiency of the distribution of School Operational Assistance (BOS) funds.

B. Methods

This research was conducted at 251 public elementary schools in the city of Palembang. This research is expected to contribute and benefit in increasing accountability, participation, transparency, and performance. This study, it was conducted from November 2022 until completion. The population in this study were all financial treasurers of public elementary schools in the city of Palembang, totaling 251 public elementary schools. This study used a simple random sampling technique with a sample of 72 people. The analysis technique used is quantitative using multiple regression analysis tools.

C. Results and Discussion

Descriptive Statistics of Respondents

To determine the effect of accountability, participation, and transparency on the budget performance of Public Elementary Schools in Palembang City, the researchers distributed questionnaires to 75 people who played an important role in this study who became the sample so that they were broken down based on the characteristics of the respondents. Respondent data based on gender was made to know the

Table 1. Characteristics of Respondents by Gender

Gender	Amount Respondent	Percentage (%)
Man	43	57.33
Woman	32	42.67
Total	75	100.0

Source: Primary Data (processed, 2023)

proportion of the respondent's gender, see table 1.

Based on the table above, most of the respondents were male, 43 people (57.33 percent) while the remaining 32 people (42.67 percent) were female. Based on gender, it can be concluded that men dominate in financial management, especially those who become financial treasurers in Elementary School. This explains that the ability to manage budgets is also influenced by gender, which is dominated by men in this study. However, in budget management, women tend to be more careful and conservative than men. Respondent data based on age was made to know the proportion of respondents ages, see table 2.

Table 2. Characteristics of Respondents by Age

Age (Year)	Amount Respondent	Percentage (%)
26-31	45	60.00
32-37	8	10.67
38-43	2	2.67
44-49	5	6.67
50-55	15	20.00
Total	75	100.0

Source: Primary Data (processed, 2023)

Based on Table 4.2 it can be seen that as many as 45 people (60.00%) with an age level of 26-31 years, 32-37 years old as many as 8 people (10.67%), 38-43 years old as many as 2 people (2.67%), the age group of 44-49 years was 5 people (6.67%) and the age group 50-55 years was 15 people (20.00 percent). Based on the age category, all respondents are categorized as being of productive age. Thus, people of productive age can manage the budget well because they are fairly mature and usually have experience in managing the finances of both organizations and agencies.

Model Estimation Results

Table 3. Multiple Regression Estimation Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Say.
	B	Std. Error	Beta		
1 (Constant)	5.480	2.663		2.058	.043
x1	1.185	.069	.881	17.207	.000
x2	-.077	.041	-.092	-1.869	.066
x3	.154	.026	.252	5.899	.000

Source: Primary Data (processed, 2023)

Based on the regression results equation:

$$Y = 5.480 + 1.185 X1 - 0.077 X2 + 0.154 X3 \quad (4.1)$$

By knowing the results of the regression equation above, it can be analyzed the effect of each independent variable on the dependent as follows. Constant value (β_0) = 5.480 can be interpreted if the value of accountability, participation, and transparency variables is constant or 0 then the value of the budget performance variable is 5,480. That is, the budget performance of public elementary schools in the city of Palembang without accountability, participation, and transparency is as big as 5.480.

The coefficient value (β_1) = 1.185 means that accountability positively affects the budget performance of public elementary schools in Palembang City. This can be interpreted that every increase in Accountability by one unit will increase the Budget Performance of Public Elementary Schools in Palembang City by 1,185.

The coefficient value (β_2) = -0.077 means that participation has a negative effect on the budget performance of Public Elementary Schools in Palembang City. This means that every increase in participation by one unit will reduce the budget performance of Public Elementary Schools in Palembang City by 0.077.

The coefficient value (β_3) = 0.154 means that transparency positively affects the budget performance of Public Elementary Schools in Palembang City. This condition can be interpreted that every increase in transparency of one unit will increase the budget performance of Public Elementary Schools in Palembang City by 0.154.

Discussion

Effect of Accountability on Budget Performance

The estimation results show that accountability has a positive and significant effect with a probability value smaller than the significant level. This can be interpreted that any increase in accountability will improve overall budget performance. Therefore, the school must continue to improve and maintain the principle of accountability, namely the principle of accountability for the results of budget performance, to make budget management even better.

Based on the results of the answers to the questionnaire questions, it can be said that respondents have excellent perceptions of the variables of accountability and

budget performance. This can align with the percentage of respondents who agree with statements related to accountability variables and budget performance as a whole exceeding 50%. As well as the percentage of respondents who strongly agree with statements related to the overall accountability and budget performance variables exceeding the value of 10%. Researchers in conducting research examined all dimensions of accountability, including accountability, monitoring, development, school performance, and performance plans, while from the dimensions of budget performance, including quality, productivity, effectiveness, and efficiency, which showed a dominant of perception of the answers strongly agreed. Thus it can be concluded that the higher accountability can improve budget performance. In general, this is due to higher accountability which aims to improve the quality of the budget in encouraging maximum budget output.

Theoretically, this is in line with Eisenhardt's (1989) agency theory, in which schools as educational institutions in the public sector involve several stakeholders, both internal and external stakeholders. The principal and his staff can be called the agent, and the government is called the principal. The school's financial management as an agent gets facilities and funds from the principal. Managers are responsible for managing funds for education and reporting these funds, with the existence of interests between agents and principals can provide optimization in effective and efficient budget management so that budget performance will increase. This study's results align with the research of Laoli & Si (2019), which states that accountability has a positive and significant impact on the performance of concept budgets. *value for money*. Increased accountability will encourage budget performance results that are more economical, efficient, and effective. In line with this Raeni (2018) found that accountability positively affects budget performance in every vocational high school.

Effect of Participation on Budget Performance

The regression test results show that participation has a positive but insignificant effect with a probability value greater than the significant level. The overall positive relationship is explained that any increase in participation will improve budget performance. Theoretically, this is in line with agency theory, where schools as educational institutions in the public sector require the participation of stakeholders, especially internal and external, especially the participation of the government as the principal, which provides positive intervention to internal stakeholders such as school principals where the principal also has an interest as an agent so that is responsible for financial management and has responsibility for managing facilities and funds from external stakeholders, managing the budget provided by the principal and monitoring will improve overall budget performance.

Based on the results of the answers to the questionnaire questions, it can be said that the respondents have excellent perceptions of the participation and budget performance variables. This can be in line with the percentage of respondents who agree with statements related to the variables of participation and budget performance as a whole exceeding 55%. As well as the percentage of respondents who

strongly agree with the statement related to the overall budget participation and performance variables exceeding the value of 15%. The study's results examine all dimensions of participation, including school regulations and guidelines, preparation of communication facilities, advocacy, publication, communication, and transparency, which show the dominance of perceptions of strongly agreed answers. Thus, it can be concluded that higher participation can encourage increased budget performance. In general, this is due to the higher participation, especially the preparation of regulations and advocacy, publication, communication, and transparency, which can aim to improve the quality of the budget.

Based on the theory of budget performance, according to Monk (2018), participation or participation is a mechanism that gathers individuals in it directly and influences the formulation of the objectives of the budget where achievements will be seen and given value and are likely to be rewarded based on achieving the goals of the budget. This participation indicates a reciprocal relationship between employees and superiors. Then employees carry out the activities needed starting from the initial steps of preparing the budget, negotiating, and setting the budget, and improving the budget needed.

This study's results align with Pramada's study (2017), which found that participation has a significant positive effect on budget performance. The findings explain that being directly involved in the budgeting process means that there are opportunities given to government officials to prove themselves, who can then explore their abilities to determine the goals and objectives outlined in the budget. The end of this process is the internalization of goals and objectives in the form of a budget so that the sense of responsibility for achieving these goals will be greater. In line with Fadli's research (2017), participation has a positive and significant effect on elementary school budget performance.

Effect of Transparency on Budget Performance

The regression test results show that transparency has a positive and significant effect with a probability value greater than the significant level. The positive effect of transparency on budget performance can be interpreted that any increase in transparency will improve budget performance.

Based on the results of the answers to the questionnaire questions, it can be said that respondents have excellent perceptions of transparency and budget performance variables. This can be in line with the percentage of respondents who agree with statements related to transparency and budget performance variables as a whole exceeding 54%. As well as the percentage of respondents who strongly agree with the statement related to the overall transparency and budget performance variables exceeding the value of 16%.

The research results examine all dimensions of transparency, including the utilization of direct and indirect communication, school information policies, and regulations in guaranteeing public rights, which show the dominance of perceptions of strongly agreed answers. Therefore, it can be concluded that the higher

transparency can encourage increased budget performance. This is due to the higher transparency, especially in providing various direct and indirect communication channels and the readiness of public policies to encourage increased budget performance.

Theoretically, this aligns with the agency theory explained by Eisenhardt (1989) that Transparency is a human right because it can help protect against governments that behave oppressively or inefficiently. Indeed, transparency can improve performance in certain contexts where any value is intrinsic to the idea of transparency in organizations. However, transparency does not always improve performance, as it can lead organizations to take a different approach, *box-ticking* for publishing large volumes of raw data rather than meaningful information. Suppose this data is not put into a context appropriate for principals or cannot be easily understood by principals. In that case, the data becomes meaningless, and agents may even be judged to be less than responsible. In addition, the wrong kind of transparency, where paying more attention to activities than consequences, can cause problems because agents are incentivized to portray their behavior in such a way as to be normal. As a result, agents may withhold or ignore some useful personal information, thereby misleading principals, or simply trying to conform to expectations, and therefore not trying to innovate and make improvements.

In this way, the quality and type of data available determine whether it can be used effectively for organizational purposes. Therefore, it can be concluded, based on agency theory, that if the agent carries out budget transparency and the principal supervise budget management, the budget performance will be optimal due to the transparency of the agent as the manager of the budget and the principal as the party overseeing the management of the budget carried out by the agent. If this relationship is managed optimally, it will impact the effectiveness and efficiency of budget management.

The results of this study align with Premanda (2017), who found transparency has positive and significant implications for budget performance, where higher transparency will impact better budget performance results. Research is also in line with studies Denny and Hotniar (2019), who found that transparency has a positive and significant effect on-budget performance.

D. Conclusion

Accountability significantly affects Elementary School Budget Performance in Palembang City. Participation Commitment does not significantly affect Elementary School Budget Performance in Palembang City. Transparency significantly affects the performance of elementary school budgets in the city of Palembang. Accountability, Participation, and Transparency significantly affect the Budget Performance of Elementary Schools in Palembang City. The results of the study as a whole show that Accountability and Transparency have a positive effect on Budget Performance for Elementary Schools in Palembang City. So, this can be implied for every school to improve the quality of the budget in terms of accountability, participation, and

transparency. Theoretically, the compatibility between organizational management and contingency factors will create a higher performance than the basic education level budget. Recommendations for further studies are needed for the addition of other variables in supporting budget performance in the education sector.

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