

Analysis of the Effect of Education Fund Budget on Performance Accountability and Transparency in School Fund Management (Cirebon City)

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ABSTRACT

This research aims to analyze the influence of the education budget on performance accountability and transparency in fund management in Cirebon City schools. Using a quantitative approach, this study examines the relationship between education budget allocation and two important aspects in school management, performance accountability and transparency of fund management. Data was collected from school financial reports and surveys conducted among schools and financial managers in schools in Cirebon City. The results of the analysis show that, with a data sample of 14, with 25 total respondents, there is a significant positive correlation between the education budget and performance accountability ($r = 1$) and transparency of fund management ($r = 0.982$). These findings confirm that efficient allocation and use of the education budget not only increases accountability for school performance but also strengthens transparency in fund management. Survey responses, which range from 0 (disagree) to 1 (agree) on a rating scale, indicate positive perceptions of existing financial management practices. This study provides empirical evidence about the importance of good education budget management as a tool for improving the quality of education, especially in Cirebon city schools.

INTRODUCTION

Education is one of the crucial aspects in developing a civilized and advanced society. In various parts of the world, including Indonesia, education is considered the main key in advancing civilization and producing quality human resources. The challenge in providing quality education is often related to the availability and allocation of adequate budgets (Unesco, 2013).

In Indonesia, the problem of education funding is one of the important issues that affects the quality of education. Even though the government has allocated a significant education budget, questions remain regarding the effectiveness of using these funds in improving educational performance (Wicaksana & Rachman, 2018).

Based on previous research, it has been shown that there is a correlation between the education budget and the quality of education. As in research conducted by (Christianingrum, 2018) has explored how the education budget allocated by the Indonesian government affects the quality of education nationally. This research was conducted to see whether there were significant changes in educational development indicators in Indonesia between before the education budget was allocated 20 percent of the total expenditure in the State Budget and after the allocation. The education budget is 20 percent of the total expenditure in the State Budget.

Research conducted by (Fathony & Prianty, 2019) analyzing the influence of the education budget and the use of School Operational Assistance (BOS) funds on improving the quality of education, the analytical method used in this research is multiple linear regression analysis, namely to find out how big the influence of variables is and then hypothesize to find out the significant level of influence.

Research conducted by (Habibatulloh et al., 2022) conducting research to describe accountability, transparency of school finances, and the quality of educational services. The method used in this research uses questionnaires, interviews and documentation. Researchers carried out comparisons with several schools with accreditation A, B, and C. Namely to measure responsibility for school financial management.

Research conducted by (Farhan, 2014) conducting research aimed at determining the effect of implementing school operational assistance on student learning achievement. This research uses a quantitative approach with a correlative descriptive method, namely to examine the relationship between school operational assistance variables and student learning achievement variables. In some related literature there is still a gap regarding how education budgets specifically influence school performance accountability, especially in schools in Cirebon City. Therefore, this research aims to fill this gap by examining the influence of the education budget on performance accountability in Cirebon City schools.

This research will use a quantitative approach by analyzing education budget data and school performance in Cirebon City. Through statistical analysis, this research is expected to provide empirical evidence about the influence of education budgets on school performance accountability, as well as

provide recommendations for more effective and efficient budget allocation and management.

LITERATURE REVIEW

The literature review contains supporting theories related to this research, this theory contains theories of accountability, school financial management, education budgets, performance accountability, transparency of fund management, and related researchers.

Accountability Theory

Accountability or accountability is a form of responsibility from parties entrusted with trust by stakeholders which will result in success or failure in carrying out their duties to achieve the goals that have been set. With this accountability, performance in carrying out its duties and functions will be measured. The performance of an organization can be seen in terms of accountability, such as in managing funds, work programs that have been prepared, or other policies that have been prepared, or other policies that have been established. Therefore, this accountability will reveal all forms of abuse of authority which can be monitored and controlled by the community (Ii et al., 2011).

According to Tamara & Konde, accountability consists of two types, namely vertical accountability and horizontal accountability. In general, vertical accountability is accountability in which the relationship between superiors and subordinates or in government science means accountability to the central government. Meanwhile, horizontal accountability is accountability that is horizontal, namely to the community (Tamara & Konde, 2016).

The aim of accountability is basically to find answers to what must be accounted for, based on what actually happened and comparing it with what should happen. If an obstacle or deviation occurs, the deviation and obstacle must be corrected immediately. Accountability is aimed at finding answers to questions related to service, namely what, why, who, which, where, and how responsibility is carried out.

School Financial Management Theory

Financial management is the act of implementing, managing finances which includes recording, planning, implementation, accountability and reporting. Thus, school financial management can be interpreted as a series of activities to regulate the finances of educational institutions starting from planning, bookkeeping, spending, supervision and accountability (Sari, 2020).

School financial management cannot be separated from what is called school management. "In efforts to improve the quality of education, it will really depend on the management used in the educational institution concerned, financial management will be effective if it is supported by professional human resources for managing school finances, a curriculum that is appropriate to the level of student development, the ability and commitment of the educational staff. reliable, adequate facilities and infrastructure, sufficient funds to pay staff according to their functions, and high community participation.

Education Fund Budget

The education budget is a budget system provided by the government for spending in the education sector in accordance with government policy which is expected to be used to build quality education. In accordance with the mandate of the law, apart from the Ministry of Education and Culture, the education budget is also managed by various other ministries/institutions that carry out educational functions, such as the Ministry of Religion (Kemenag). In line with this, the Regional Government Law also mandates that education budgets be transferred to regions directly. The budget consists of General Allocation Funds (DAU) and Special Allocation Funds (DAK). In the 2021 State Budget, the allocation for the education budget in Indonesia is at least 20% (Fauziah, 2021).

Continuing education certainly requires an education budget to support the process of implementing education which has various functions. The planning function is to assist in knowing the direction of policies that will be implemented in the future in accordance with budget availability. The control function is to avoid excessive expenditure (waste) and to avoid disproportionate use of the budget, namely inappropriate, inefficient and not as effective as it should be, which can be detrimental to the educational service process. As a communication and coordination tool, because a comprehensive budget design can find and coordinate work that must be carried out according to sections and work units. So as to avoid the existence of dual or non-existent main tasks according to their responsibilities and parts in the organization. As a tool for assessing abilities and can be used as a tool for each work unit to measure whether work meets work targets and objectives. Because when creating a work plan structure, it must be adjusted to budget availability, so that the effectiveness and success of program implementation can be seen from the use and utilization of the budget in implementing the program. As an efficient or motivational tool, because the education budget is used for programs that must be carried out efficiently. A budget should be adjusted to the budget so that it is not difficult to absorb and spend. Therefore, the budget must be appropriate so that it can motivate employees to work because it is supported by an appropriate or proportional budget and has been adjusted to the programs that have been planned (Yane Puspito Sari, Diana Widhi Rachmawati, 2016).

Performance Accountability

Performance accountability is a conceptual foundation that explains how organizations or individuals are responsible for achieving their goals, results and performance. Performance accountability involves measuring, reporting, and evaluating performance based on established standards or targets. Several theories underlying the understanding of performance accountability. Agency theory emphasizes the importance of incentive structures and monitoring mechanisms to ensure that agents are responsible and perform their duties well. Attribution theory studies how individuals assess the causes and responsibility for certain outcomes or performance. In the context of performance accountability, this theory highlights the importance of individual perceptions

about the extent to which they are considered responsible for the results or performance that have been achieved. It influences how individuals respond to their responsibilities and how they improve or maintain their performance in the future.

Transparency in Fund Management

Transparency in fund management is a principle that underlies integrity and accountability in financial administration. In the educational context, transparency in fund management has significant implications for performance accountability and school fund management. Education is a strategic investment for a country's development, and transparent fund management is the key to ensuring efficiency, effectiveness and accountability in the provision of education. In analyzing the influence of the education budget on performance accountability and transparency of fund management in Cirebon City schools, it is necessary to understand that transparency is not only about providing access to information, but also about openness, integrity and participation in decision making.

This research will deepen understanding of the importance of transparency in the management of education funds as an important factor in increasing accountability for school performance. Transparency in fund management creates an open and responsible environment, which allows stakeholders to clearly understand how education funds are allocated, used and accounted for. In the context of the city of Cirebon, where the challenges and opportunities in providing education are often diverse, transparency in the management of funds is crucial for building public trust, increasing parental participation, and strengthening the accountability of educational institutions.

An in-depth analysis of the relationship between education budgets, performance accountability, and transparency of fund management in Cirebon City schools will provide a significant contribution to public policy and education management practices at the local and national levels. By understanding how education budgets influence the level of transparency in school fund management, governments and educational institutions can design more effective policies to increase performance accountability and strengthen a more open and transparent fund management system. This will help ensure that every dollar invested in education provides maximum results in improving access, quality and relevance of education for all children in Cirebon City.

Previous Research

The education budget is defined as the allocation of financial resources prepared and allocated to the education sector in a certain period. According to (Snilstveit et al., 2015), the education budget does not only cover daily school operational costs but also investment in developing educational infrastructure, curriculum development and teacher professionalism.

School performance accountability refers to the extent to which a school can be held accountable for the use of allocated resources to achieve stated educational goals (Aryanti et al., 2013) suggests that performance accountability

includes aspects such as teaching quality, student learning outcomes, and efficient use of resources.

Public accountability theory explains the importance of transparency and accountability in the management of public resources, including in the education sector. Public accountability theory, as outlined by (Trihantoyo, 2015), emphasizes the importance of monitoring and evaluation mechanisms in the use of education budgets to ensure that these funds are used effectively and efficiently.

School financial management theory relates to how schools manage finances to support educational activities. According to (Alkurnia, Risa, 2017), good financial management in schools includes budget planning, monitoring and evaluating the use of funds, all of which contribute to improving school performance.

METHODOLOGY

This research uses a quantitative approach with a correlational research design. This approach was chosen to identify the relationship and predict the influence between the education budget (independent variable) and performance accountability in schools (dependent variable) in Cirebon City.

This research population includes all schools in Cirebon City. The research sample was taken using a purposive sampling technique, which involved selecting schools that had received an education budget from the local government.

Data will be collected through the documentation method, namely by collecting data about education budgets from school financial reports published by the Cirebon City Education Office. There are two variables in this research, namely the independent variable and the dependent variable. The independent variable measures the education budget, which is measured in the amount of budget received by each school per year. The dependent variable measures performance accountability in schools, which is measured through indicators such as efficiency in budget use, teaching quality, and student learning outcomes.

Data analysis techniques use statistical techniques with the help of SPSS software. Data analysis includes, descriptive statistics to describe the characteristics of the research sample, Pearson correlation analysis to determine the relationship between education funding budgets and school performance accountability, and to determine the effect of education funding budgets on school performance accountability. This research will follow applicable research ethics guidelines, including obtaining consent from all parties involved, maintaining data confidentiality, and using data only for research purposes.

RESEARCH RESULTS

The results of the analysis and discussion consist of: Operational Variables which discuss the grouping of variables and indicators, and discuss the population data from the survey results.

Operational Variables

Variable operationalization is the process of measuring abstract concepts into variables that can be observed and measured. This includes defining variables and how to measure them in the context of research. If the question parameters are grouped based on variable and indicator data, they can be seen in Table 1.

Table 1. Operational Variables

Variable	Indicator
Education Fund Budget (X1)	Total State Budget Expenditures School Operational Assistance (BOS)
Fund Management Transparency (X2)	Financial statements Monitoring and Evaluation
School Performance Accountability (Cirebon City) (Y1)	Teacher Professionalism Curriculum Development Education Infrastructure Development Student Graduation Student Attendance Accountability for Fund Allocation Budget Planning School Activities (Extracurricular, etc.)

Variable Data in Table 1, there are two main variables that are the focus: Education Fund Budget and Fund Management Transparency as independent variables, and School Performance Accountability as the dependent variable. The first independent variable, Education Fund Budget (X1), highlights factors related to the allocation and distribution of education funds, including Total State Budget Expenditures and School Operational Assistance (BOS). This variable is considered to have a potential influence on school performance, with the assumption that the amount of funds allocated and the way these funds are managed can predict school effectiveness and efficiency. The second independent variable, Fund Management Transparency (X2), focuses on how clearly and openly school financial information is conveyed to stakeholders. This includes aspects such as the accuracy of financial reports, thoroughness in monitoring and evaluation, as well as efforts to increase teacher professionalism, curriculum development and educational infrastructure development. Meanwhile, School Performance Accountability (Y1), as the dependent variable, is the output or observed result of this study. School performance in Cirebon City will be analyzed to determine how much it is influenced by the factors included in the independent variables. School performance indicators that are taken into account include the student graduation rate, frequency of student attendance, how well accountability for fund allocation is carried out, the thoroughness of budget planning, as well as the variety and quality of school activities, including extracurricular programs.

Population Data

The data analyzed was obtained from surveys conducted in several schools in Cirebon City. This survey aims to assess perceptions regarding the influence of the education budget on performance accountability and transparency in the

management of funds in schools. The survey used a questionnaire distributed via Google Form, collecting responses on a numerical scale to various statements related to school financial management, accountability and transparency. There are 25 total respondents and 14 question parameters from respondents who were surveyed via Google Form, which can be seen in Table 2.

Table 2. Question Parameters and Respondents' Answers

No	Question Parameters	Respondent's Answer	
		Agree	Disagree
Independent Variable (X1)			
1	The Education Budget, which is 20% of the total State Budget expenditure, has not had a significant impact on the development or quality of national education	22	3
2	Using school operational assistance (BOS) to improve the quality of education	23	2
3	Education budgets are prepared and allocated for the education sector within a certain period	24	1
Independent Variable (X2)			
4	The preparation of village financial reports is carried out in accordance with applicable laws	21	4
5	In budget changes, expenditure for research and development (R&D) can be adjusted according to the plans that have been set	24	1
6	Documentation of funds by collecting data about the education budget from school financial reports	22	3
7	The importance of monitoring and evaluation mechanisms in the use of education budgets to ensure that these funds are used effectively and efficiently	21	4
8	Good financial management in schools includes budget planning and evaluating the use of funds, all of which contribute to school improvement	23	2
Dependent Variable (Y1)			
9	The education budget does not only cover daily school operational costs but also investment in developing educational infrastructure, curriculum development and teacher professionalism	23	2
10	The National Examination will no longer be held as a requirement for student graduation in 2024, this policy has the impact of changing graduation criteria and standards	22	3
11	Student attendance at school is very important and has a significant impact on educational success	23	2
12	Teachers must be able to plan, deliver, facilitate and evaluate learning	24	1
13	The extent to which the school can be responsible for the use of allocated resources to achieve stated educational goals	23	2
14	School finance relates to the way schools manage finances to support educational activities	23	2

Table 2 shows questions and answers from respondents grouped by variable type, there are 2 independent variables, namely X1 and X2, and the dependent variable Y1. The table shows the question, agree, and disagree parameters.

DISCUSSION

Statistical Results and Analysis discusses: Descriptive Statistics which presents information about data samples, then Pearson Correlation Analysis which measures the accuracy of quantitative variables. The Pearson correlation coefficient, denoted as “r”, ranges between -1 and +1. Values close to +1 or -1 indicate a strong linear relationship, while values close to 0 indicate no significant linear relationship. Then, Multiple Linear Regression Analysis, this analysis is used to model the relationship between one dependent variable (Y) and two independent variables (X1 and X2), the aim is to predict the value of the dependent variable based on the value of the independent variable.

Descriptive statistics

Descriptive statistics are used to present information about a sample or data set simply without making extensive inferences or predictions. In descriptive analysis, statistics such as mean, median, mode, range, variance, standard deviation, and quartiles are used to describe the characteristics of the data. The following are the results of data analysis based on the results of surveys that have been carried out.

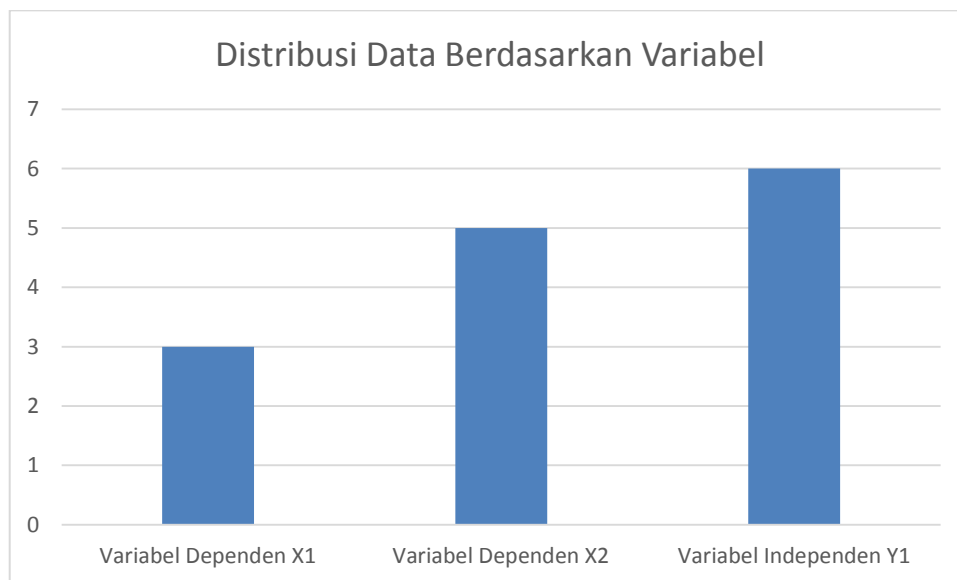


Figure 1. Data Distribution Based on Variables

Based on Figure 1, it is a distribution of data based on the variables used in this research, where the dependent variable X1 shows the education budget, the dependent variable

Table3. Descriptive statistics

Variable	N	Min	Max	Mean	Median	Range	Variance	Std. Deviation
X1	3	22	24	17.25	23	2	0.67	0.82
X2	5	21	24	22.2	22	3	0.96	0.98
Y1	6	22	24	23	23	2	0.33	0.58

Based on Table 3, which is descriptive statistics, it explains that education budgets and school performance accountability show stability and stability, with slight variations between different entities. This range tells us about how widely the respondent thinks about each statement. The standard deviation of the responses for each question shows how much the responses vary from the mean. Lower values indicate that most respondents have similar opinions, while higher values indicate more variation in opinions.

Pearson Correlation Analysis

Pearson correlation analysis revealed several significant relationships between variables. Based on the survey data that has been collected, we can calculate the correlation between X1 and X2 to see the increase or change between the education budget and the level of transparency in fund management. Then, X1 and Y1 to test changes in the budget affect school performance accountability. Also, X2 and Y1 to evaluate whether increasing transparency is correlated with increasing accountability. The results of the analysis can be seen in Table 4.

Table4. Pearson Correlation

X1 and X2	X1 and Y1	X2 and Y1
0.982	1	0.982

Based on Table 4, it shows that X1 and and Y1 shows that increasing school performance accountability is strongly influenced by the transparency of the education budget.

The analysis shows that there is a positive relationship between a good education budget and performance accountability in schools. This indicates that effective and efficient allocation of education funds can contribute to increasing accountability for school performance. The active involvement of schools in budget planning and evaluation can facilitate better achievement of educational goals. Survey findings suggest the importance of transparency and good financial management in improving school performance. This implies that schools need to adopt transparent and responsible financial management practices to increase the effectiveness of the use of education budgets. In addition, improving monitoring and evaluation mechanisms is considered important to ensure funds are used efficiently and in accordance with established plans.

CONCLUSIONS AND RECOMMENDATIONS

Based on the data analysis that has been carried out, the data shows a positive relationship between effective education budget management and increased performance accountability in Cirebon City schools. Quantitatively, a significant positive correlation ($r = 1$) confirms that good allocation and use of the education budget tends to be followed by an increase in performance accountability. The average response to the survey statements ranged from 0 (disagree) to 1 (agree) on the rating scale. These variations indicate that although there is a general positive perception of fund management, there is still room for improvement and differences of opinion about its effectiveness. The strong positive correlation between good financial management practices and increased transparency and accountability ($r = 0.982$) shows that transparent and responsible fund management contributes significantly to increasing accountability and school operational efficiency. The results of this research emphasize the importance of the education budget as an important tool for improving the quality of education through increasing performance accountability and transparency in fund management. Schools in Cirebon City are advised to continue to develop and implement good financial management practices to maximize the effectiveness and efficiency of using education funds.

From the analysis that has been carried out, there are several strategic suggestions for optimizing the use of the education budget that can be adopted by schools in Cirebon City. First, transparency in financial management must be a priority, by ensuring that all stakeholders such as parents, teachers and students have full access to fund reports and budget allocation procedures. Regular financial training for staff is another important step, strengthening skills in managing budgets and audits, as well as efficiency in the use of funds. In addition, structured supervision through an independent audit committee will ensure accountability and responsible use of the budget. Regular evaluation is key to identifying room for improvement and ensuring funding allocation is aligned with expected educational goals. Furthermore, actively involving the school community in financial decision making fosters a broader perspective and a stronger sense of ownership of the decisions made. Finally, information technology must be utilized to enrich financial efficiency and transparency through a digital financial management system that makes financial documentation and analysis easier. It is hoped that the implementation of these suggestions will not only improve budget management but will also, significantly, raise the standard of education received by students in Cirebon City.

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