



Accountability of Budget Management at the Faculty of Social and Political Sciences, Nusa Cendana University

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ABSTRACT

This study investigates budget management's accountability mechanism and effectiveness at the Faculty of Social and Political Sciences (FISIP) of Nusa Cendana University (UNDANA). A qualitative approach was used to understand the phenomenon, with data collection techniques including interviews, observations, documentation, and focused discussions. Qualitative analysis was conducted to provide a comprehensive understanding of the budget management process at FISIP UNDANA. The study results explain that the accountability mechanism has been well established, and accountability deficits at the program implementer level are identified, with fluctuations in budget absorption from 2020 to 2022. The accountability process is maintained through understanding and reporting the use of public funds and coordination between related parties. Recommendations to improve budget management include training and socialization, strengthening the monitoring system, financial report transparency, and managerial capacity. Further research should focus on comparative analyses between public and private universities, the impact of technological advancements on budget management, longitudinal studies to track changes over time, stakeholder perspectives on accountability practices, and the effectiveness of current policies in enhancing budget management.

INTRODUCTION

Universities are obliged to compete to improve academic quality and are expected to demonstrate commendable administrative performance. Management performance measurement relies on the effective execution of management activities, with budget planning and management as fundamental aspects. Public universities (PTN) comply with government budget planning and management requirements, but private universities (PTS) have autonomy in determining their own planning and budgeting procedures.

Budgets are an important component of the planning process, as they organize the achievement of public financial management objectives, especially for state institutions. The budget serves as a planning and control instrument for state institutions, which includes budget preparation, execution and evaluation activities. These processes are critical to aligning the budget with relevant regulations and established objectives. Public accountability and transparency are important components of the public budgeting system at every stage. They serve as control and oversight mechanisms, ensuring the draft budget and its reporting are publicly available and accessible. Budgeting is an important procedure that organizations must consider when planning and executing their plans effectively.

Li et al. (2010) define budget target clarity as the degree to which budget objectives are set clearly and explicitly to ensure that individuals responsible for achieving the budget understand the budget. The budgeting process is an important job that involves many stakeholders, including leaders who hold important positions and administrative personnel. Each party is responsible for preparing and evaluating various budget options and objectives, which they will then develop. The budget is integral to the Annual Activity and Budget Plan (RKAT). The RKAT is determined annually by a PT Regulation mutually agreed upon between the University Leadership and the Faculty Leadership. The Faculty of Social and Political Sciences of Nusa Cendana University (FISIP UNDANA) is an extension of the government as one of the educational institutions expected to educate the existing generation about the nation's progress and the state of the Republic of Indonesia.

Through the previous explanation, the researcher tries to link this research with previous research related to this research. In conducting public sector budgeting, human behavior can be a cause of budget deviations, such as materials, personal interests, work pressure, distrust, rejection, use of information technology, and organizational culture (Juwita & Murti, 2020). An example of the impact of human behavior on budgeting is the case of Performance-Based Budgeting (PBB) in the public sector (Mauro et al., 2016). The application of PBB in the central and local governments is different, this causes irregularities in developing countries (Surinati & Dalimunthe, 2015). The application of accrual accounting is often used, but it is considered less effective because it cannot overcome problems such as increased complexity and accountability challenges (Bonollo, 2022). Other problems such as lack of clear tools and guidelines, low capacity at the local level, political interference, and the persistence of line item budgeting in the public sector electronic financial

management system (Tsofa et al., 2021). The role of behavioral accounting in public sector accounting in Indonesia covers the stages of the state financial management cycle, including budget planning, budget execution, and accountability (Yuhertiana, 2015). Therefore, to overcome problems in public sector budgeting, an adapted performance measurement system is needed in complex organizations (De Waele et al., 2021).

In managing the budget, accountability is required for each program implementer. Budget management in FISIP is expected to always focus on implementing the principle of accountability relating to the entire process and program. The success of a university is largely influenced by the administrators who oversee operations at the Faculty level, as they serve as the driving force behind the implementation of activities at subordinate levels. There is a positive correlation between the level of responsibility budget managers assume and the level of accountability demonstrated in budget management. Conversely, there is a negative correlation between the level of responsibility assumed by budget managers and the quality of accountability in budget management. Therefore, researchers are interested in analyzing the budget planning and management process at Nusa Cendana University, Faculty of Social and Political Sciences. In addition, this study wants to assess the effect of budget target clarity on the budget preparation and implementation process at the Faculty of Social and Political Sciences, Nusa Cendana University (FISIP UNDANA), and identify the effect of public accountability and transparency in budget management on the effectiveness of budget management at FISIP UNDANA. This research is expected to provide a deeper understanding of the budget planning and management process at state universities, provide recommendations related to increasing the clarity of budget targets to improve the effectiveness of budget preparation and implementation at FISIP UNDANA, and increase understanding of the importance of public accountability and transparency in budget management to improve the effectiveness of budget management at FISIP UNDANA.

LITERATURE REVIEW

Accountability

This research highlights previous studies that have discussed budget accountability in various public universities. Budget accountability can be achieved by paying attention to budget and resource management (Fatimah, 2018). Government Regulation of the Republic of Indonesia No. 48 of 2008 concerning Education Funding outlines the basic principles of financial management, including fairness, effectiveness, openness, and social responsibility (Amaliawati, 2017). Funds' accountable use and accountability can influence an appropriate budgeting process (Indudewi et al., 2023). For this reason, leader commitment is needed to support and develop employee resource competencies (Kardi, 2019).

In every public university, the rector has a limited degree of autonomy in the administration of the institution and the allocation of critical resources (Arifin, 2017). Budget accountability can be improved if there is transparency (Al-Hakim & Harnovinsah, 2019). Another effort that can be made to realize budget

accountability is by increasing the clarity of budget targets (Viola et al., 2023). This can be supported by increasing budget participation (Rahmawati & Adiyatama, 2023). In addition, it can utilize technological advances as monitoring and facilitate management (Yahya et al., 2022). Supervision is carried out regularly on budget management and reporting processes to help maintain accountability and prevent mismanagement of funds (Kristhy et al., 2022).

Public Sector Budget

The public sector budget is a formal statement that outlines the projected performance to be achieved within a certain period, as measured by financial indicators (Manurung & Mauliddina, 2021). Performance-based budgeting is a budgeting approach that focuses on organizational output and is aligned with the business's vision, goals, and strategic planning (Handayani et al., 2022). Various things can affect public sector budgets, namely budgeting participation, resources, and public accountability (Ridwan & Mus'id, 2019). In addition, it is important to strengthen organizational commitment to public sector budgets (Saputro et al., 2016). In addition, the literature also highlights issues related to the efficiency and effectiveness of public sector budget use.

Budget efficiency includes the optimal use of resources to achieve desired results at minimal cost. At the same time, effectiveness refers to how government objectives can be achieved through appropriate budget allocations (Wahyudin, 2021). Recent research emphasizes the importance of budget performance evaluation to measure the efficiency and effectiveness of budget use and to improve future planning and budgeting processes (Riau, 2022; Armista et al., 2023). An integrated and automated budget information system can facilitate the collection, processing, and reporting of budget data efficiently and accurately (Fauzi, 2017). In addition, blockchain technology has also been proposed as a solution to improve transparency, security, and accountability in public budget management (Luntajo & Hasan, 2023).

METHODOLOGY

The researcher chose a Qualitative research methodology to be used in this study. The qualitative research method is a scientific approach that seeks to understand a phenomenon through direct social interaction, emphasizing in-depth interaction between the researcher and the subject under study (Moleong, 2012). This methodology was used to answer the research focus related to Budget Management Accountability at FISIP UNDANA. Data was collected using Various methods, including interviews, observations, documentation, and focused discussions (Cresswell, 2018). Furthermore, this study used a three-step analysis approach: data reduction, data presentation, and conclusion drawing (Miles & Huberman, 2018).

RESEARCH RESULT

Nusa Cendana University Budget at the Faculty of Social and Political Sciences

Existing accountability mechanisms have been effective, but program implementers must often comply. Setyoko (2012) defines this situation as an accountability deficit, which indicates a dysfunctional condition of some of the

accountability systems that have been implemented, leading to reduced public perceptions of government legitimacy. Concerns about the need for more accountability in the current era of decentralization have been raised by the increasing devolution of budget management authority to public bodies at the local level. It is about more than just being accountable for the budget that has been used. However, the most important thing is the quality of accountability, such as the integrity of the implementers and management, that is on target, on time, and according to standards. To support and support the activities of implementing the main tasks and functions, researchers provide data on the presentation of budget absorption from year to year.

Table 1. Presentation of Budget Absorbency of the Faculty of Social and Political Sciences (FISIP) Year 2020 - 2022

No	Year	Budget Ceiling	Realization	%
1	2020	3.787.685.000	3.258.609.060	86.03
2	2021	3.045.883.550	2.665.750.100	94.08
3	2022	5.038.372.300	4.453.718.000	88.40

Source: Bagian Kepegawaian dan Keuangan FISIP UNDANA, 2023

The data presented in Table 1 shows that in 2020, FISIP had a budget ceiling of IDR 3,787,685,000 (Three et al. Thousand Rupiah), and the absorbed budget is IDR. 3,258,609,060 (Three et al. Hundred Fifty-Eight Million Six Hundred Nine Thousand Sixty rupiah) or 86.03% of the budget ceiling. In 2021, FISIP received a budget ceiling of Rp. 3,045,883,550 (Three et al. Thousand Rupiah), and the budget that can be absorbed is Rp. 2,665,750,100 (Two et al. Hundred Rupiah). Or 94.08% of budget absorption power in 2021. In 2022, the Budget Ceiling obtained by FISIP is IDR 5,038,372,300 (Five et al. Hundred Rupiah). While the budget absorption is 88.40% with a nominal amount of Rp. 4,453,718,000 (Four et al. hundred Fifty-Three Million Seven Hundred Eighteen Thousand Rupiah). From this data presentation, the trend of budget absorption from 2020 to 2022 has fluctuated. Because where in 2021, budget absorption has increased. However, in 2022, it decreased because there were obstacles related to funds that could not be absorbed into their use.

Process Accountability

Process accountability plays an important role in managing the budget at the faculty level. Every need from each unit has been submitted in the previous budget discussion meeting, so the expectations and desires of the academic community have been accommodated in the Budget Implementation Document (DIPA). Understanding and reporting the use of public funds is the main key to maintaining accountability, in line with the principles of Indonesian Law No. 1 Year 2004 concerning treasury. Authorities, such as Deans and Vice Deans, are responsible for the financial management of the Faculty, including planning, preparing, implementing, and controlling the faculty budget and submitting accountability reports to the Rector.

The accountability process in budget management at the Faculty requires coordination between various parties, including the leaders of organizational units within the Faculty. Each organizational unit is responsible for overseeing the use of the budget by the principles of coordination, integration, synchronization, efficiency, and simplification. Accountability is carried out hierarchically, from the faculty finance department to the faculty leader, who is then responsible to the Rector. In addition, the accountability mechanism to the academic community is also carried out through evaluation meetings between department leaders and faculty leaders, which are forums to ensure that the use of the budget is by the needs and expectations that have been conveyed previously.

Program Accountability

Program accountability is a concept that demands conformity between the planned target or goal and the realization or implementation of the implemented program. The programs set out in official documents, such as RKAKL and DIPA, result from a joint agreement at the faculty level, which the agreed plan must then carry out. In this case, the information obtained shows that activity programs implemented based on DIPA usually run without problems because the previously proposed program supervises the use of funds.

However, there are challenges in program realization related to the disbursement of funds that are only sometimes by the predetermined schedule. The budget disbursement process, which goes through various stages, such as through the university finance department and KPPN, often takes a long time. In addition, the limited supply of funds prepared is also an inhibiting factor because if the funds run out, the budget disbursement is hampered. This has the potential to affect the university's overall performance, especially in terms of providing facilities and activity support for students.

Nevertheless, the implementation of programs that have been well planned and implemented provides significant benefits for the academic community, especially students. Activities that have been running, such as student activities and department development, have a positive impact on student potential and talent development. Although most of the activities are routine, the results of the program implementation have a major contribution to improving the quality of the department and faculty as a whole.

Financial Accountability

This study reveals that budget management in FISIP has tried its best despite limited managerial and financial accounting knowledge. The budgeting process is tailored to the institution's vision and mission, with management focusing on study programs to ensure clarity and adequate control. However, there is a desire for more transparent budget management, particularly about research funds, which some feel need to comply with the rules and provide adequate information.

Despite efforts to organize and carry out state financial accountability by applicable regulations, the transparency and completeness of financial reports still need to be improved. Budget management at FISIP has yet to fully support

the tridharma of higher education, with budget allocations that have not been targeted. Complaints from several parties highlight the need for clearer and more transparent information in the institution's financial management.

In a legal context, budget management at FISIP refers to several laws and regulations, with PMK No. 33/PMK.02/2016 as the main reference. However, there is a need for improvement in implementing these provisions more effectively and transparently to minimize the potential for corruption and strengthen trust between the various parties involved in the institution.

DISCUSSION

Research into the budget of the Faculty of Social and Political Sciences (FISIP) of Nusa Cendana University found several important elements relating to process, program, and financial accountability. Initially, although accountability procedures were effective, problems often arose during program implementation, where the mechanisms were not fully adhered to. What is commonly known as an accountability deficit relates to a situation where established accountability institutions fail to operate as intended, reducing the government's legitimacy in the general public's perception. The study emphasized variations in budget absorption between 2020 and 2022, with certain years experiencing declines due to disbursement limitations that were not consistently in line with predetermined schedules.

Second, aspects of process accountability at FISIP are maintained through understanding and reporting on the use of public funds and coordination between the various parties involved in budget management. Authorities, including the Dean and Vice Dean, are responsible for planning, preparing, implementing, and controlling the faculty budget and submitting accountability reports to the Rector. The accountability process is carried out hierarchically, from the faculty finance department to the faculty leaders and the Rector. In addition, the accountability mechanism to the academic community is also carried out through an evaluation meeting between department leaders and faculty leaders, which is a forum to ensure that the use of the budget is by the needs and expectations that have been conveyed previously.

Third, despite efforts to organize and carry out state financial accountability by applicable regulations, there still needs to be improved in the transparency and completeness of financial reports at FISIP. Complaints from several parties highlight the need for clearer and more transparent information in the institution's financial management. In addition, there needs to be improvement in applying legal provisions more effectively and transparently to minimize the potential for corruption and strengthen trust between the various parties involved in the institution. Although budget management in FISIP has tried to maximize, limited managerial and financial accounting knowledge is one obstacle that still needs to be overcome. Therefore, efforts are needed to improve transparency, accountability, and efficiency in budget management to support the academic and managerial goals of the university as a whole.

CONCLUSIONS AND RECOMMENDATIONS

The study on budget management accountability at FISIP highlighted an "accountability deficit" due to frequent non-compliance, affecting the perception of government legitimacy. Variations in budget absorption between 2020 and 2022 were noted, often due to disbursement limitations not aligning with planned schedules. Process accountability was maintained through a detailed reporting system and coordination among key personnel, with hierarchical enforcement ensuring budget use aligned with academic needs. However, financial accountability efforts revealed a need for improved transparency and completeness in financial reports, as well as clearer legal provisions to reduce corruption potential and increase trust. Recommendations include enhancing compliance through staff training, improving budget disbursement processes, increasing transparency in financial reporting, strengthening coordination and communication, and addressing knowledge gaps through workshops. Future research should focus on comparative analyses between public and private universities, the impact of technological advancements, longitudinal studies, stakeholder perspectives, and the effectiveness of current policies.

ADVANCED RESEARCH

Every research certainly has limitations. Limitations in the sense of research limitations that affect the researcher's ability to explore the data being studied, the limitations of available data, or external factors of the research such as time and resource limitations. So that further research is needed for the perfection of this research.

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