



Research Article

THE INFLUENCE OF ACCOUNTABILITY AND TRANSPARENCY ON BUDGET MANAGEMENT : STUDY AT PUBLIC HEALTH CENTER BANDAR LAMPUNG

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ABSTRACT

This research was conducted to determine and prove the effect of Accountability and Transparency as independent variables to Budget Management as the dependent variable. The population in this research is the entire Public Health Center Budget Manager in Sukabumi District, Bandar Lampung, with a total of 48 employees. This research uses saturated sampling. Based on the results of this study it is known that Accountability and Transparency has a significant effect on Budget Management simultaneously at Puskesmas in Sukabumi District, Bandar Lampung.

KEYWORDS

Land and Building Rights Acquisition Fee; Groundwater Tax; Regional Original Revenue

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Introduction

Different levels of leadership functions are important in organizations and are one of the methods used by organizations to evaluate the performance of actors and to distribute authority and responsibility between functions within the organization so that actions can produce something for the organization.

Accountability is a relationship within an organization in the form of "Giving and demanding reasons to do" (Roberts and Scapens, 1985). However, if the relationship is related to the budget concept, it is between the giver and the recipient that the responsibility makes the giver of responsibility the right and power to request or force the recipient to be given per authorized party. On the other hand, the recipient of responsibility has the willingness or obligation to comply with the requirements given by the giver (Messner, 2009).

One of the public sector budget managers by local governments is health. The health sector is very important because health is one of the measures to determine the welfare of the community in an area, for this reason, maximum efforts are needed for local governments to have an effective and efficient health budget. One of the realizations of the budget in the health sector is through the smallest regional unit of an area which is also called the Puskesmas. The more effective and efficient the budget manager, the better performance will be. To confirm performance improvement, and link with HR and organizational programs to conduct performance assessments. If it occurs, it will

lead to a waste of budget, time and energy and which encourages employee retention and long-term performance (Tabasum, 2012)

Quoted from sorotbangsanews.com about the deviation of the Regional Revenue & Expenditure Budget (APBD) in the savings model at the BPD Bank Lampung bank for the 2018 to 2019 fiscal year by the Lamsel Regional Government. This shows the absence of transparency in the Regional Revenue & Expenditure Budget (APBD) in the regional government agency. Whereas in budget management, transparency is needed so that there are no negative opinions from the managed budget.

Kotabumi (Lampung.co) "The District Attorney's Office in North Lampung has investigated the alleged corruption case at the Health Office regarding the Health Operational Fund (DOP), Health Operational Assistance (BOK) and National Health Insurance (JKN) for the 2017 fiscal year". Attacking the sociologist of corruption, Robertt Klitgard believes that corruption will be solved by increasing accountability. In the results of his research in many Southeast Asian countries, especially the Philippines, Robert Klitgard came to the conclusion that the issue of public accountability is the main problem that causes corruption to rage.

Literature review

Accountability

Adisasmitai's (2011: i30) stated that accountability is an instrument of accountability for success and failure of the main tasks and functions and missions of the organization. In preparing the budget, accountability forms one of the important factors in budget management because accountability for budget preparation and results is the main spear in budget management. A budget can be said to be good or successful if the budget is budgeted to meet the needs that have been planned. Every budget issued must have accountability from the agency/organization that uses it so that there is no hands off or throwing tasks when the budget is not running.

In the opinion of Djalil (2014: 63), accountability is defined as an ethical concept that is close to government public administration (executive government institutions, parliamentary legislative institutions and judicial institutions) which has several meanings, among others, this is often used anonymously in concepts such as accountability, accountability, responsibility, and accountability. blamed (blameworthiness) and who have involvement in the hope can explain one aspect of public administration / government.

Halim (2014:83) accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/legal entity or leader of an organization to parties who have the right or authority to ask for information or accountability.

According to Ihyauul Ulumi (2010: 41) revealed two types of accountability, namely:

1. Financial Accountability
2. Performance Accountability

The following is a description of the two types of accountability:

1. Financial Accountability

Financial accountability is a liability regarding:

- a. Financial Integerence
- b. Disclosure

c. Compliance with Legislation

The target of this responsibility is the financial reports that are displayed by the applicable laws and regulations covering the receipt, storage, and disbursement of money by government agencies. With the proper implementation of the three components, we will get information that can be assured in terms of decision makers, these three components are indicators of financial accountability.

a. Financial Integrity

Financial Integrity is a principle that is impartial and honest, the integrity of financial statements is a report that shows the actual condition of the company without any confidential information. Integrity of financial statements serves as a measure of the extent to which the financial statements that are shown provide honest and correct information so as not to make users directional. In addition, financial statements must be able to be displayed openly and honestly described.

b. Disclosure

Disclosure is required so that the financial statements that are prepared and displayed are a description of the state of economic events that occur in the government. i Disclosure is part of the principles of accounting and financial reporting.

c. Obedience to Laws and Regulations

Government accounting and financial reporting must show compliance with laws and regulations.

According to Mahsun (2014: 85-87) the scope of accountability is not only in the financial sector. In addition to finance, accountability also consists of several types, namely:

- 1) fiscal accountability, namely accountability that is demanded by the community in relation to the utilization of the proceeds of tax and levies;
- 2) legal accountability, namely accountability related to how the law or regulation can be implemented properly by the trust holders;
- 3) program accountability, which is accountability related to how the government achieves the programs that have been regulated;
- 4) results accountability, which is accountability related to how the effectiveness of the results can be useful in meeting the expectations and needs of the community.
- 5) accountability, honesty, is accountability related to avoiding abuse of office (abuse of power); and
- 6) policy accountability, namely accountability related to the accountability of the government, both central and regional, for every policy taken to the DPR/DPR and the wider community.

Indicator Accountability

Accountability indicators in the journal Heri Harjono Muljo, et al (2014) are:

1. Operational standards in budget management.
2. Accountability for the activities carried out.

Transparency

Meijer (2013:5) defines transparency as a broad concept that is related to the availability and access of information and its benefits by the community and stakeholders. This refers to the availability of information about government organizations that enable



the public and external actors to monitor and access the internal work and performance of the organization. public.

Government Accounting Standards (2010: 22) state that transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it and its compliance with laws and regulations.

Marisii Purba's opinion (2012: 24) is that transparency is open to information, both in decision making or in disclosing information that is material and relevant to the company. Meanwhile, Abduli Hafizi Tanjung (2014:11) states that transparency is providing open and honest financial information to the community based on the consideration that the community is based on the consideration that the community has the right to know openly and thoroughly the government's responsibility in managing resources that are entrusted to its laws and regulations.

López and Torres (2017:6) states there are four definitions of transparency that are observed in an organization, namely transparency is something that is understood as legal accountability in responding to statutory requirements, transparency is something that is understood as strategic or mimetic accountability needed to maintain the trust associated with it. with its environment, and transparency is a proactive action that is understood as part of the collaboration between management and stakeholders

2.1.2.1 Transparency Indicators Transparency Indicators in the journal Heri Harjono Muljo, et al (2014) are: 1. Quality of Information in Budget Management 2. Freedom in Information Flow The indicators of transparency in the measurement model of the implementation of Good Governance are in the opinion of Edahi Jubaedah (2012: 66), namely: a. Availability of Legal Umbrella in accessing public information b. Availability of mechanisms for publications in accessing information c. Availability of infrastructure in accessing information d. Availability of this information for publication to the public e. Speed and ease of obtaining public information Transparency has three characters, Mardasmo (2009: 19) describes these characters, namely Informative (Informative), Openness (Openness), Disclosure (Disclosure). Here is an explanation of the character of transparency:

1. Informative (Informative) The provider of information flow, news, mechanical explanations, procedures, data, facts to stakeholders who need information, clearly solid and inaccurate.
 - a. Be on Time Financial reports must be presented in a timely manner so that they can be used as a basis for making economic, social, political decisions and to avoid delays in making these decisions.
 - b. Adequate The presentation of financial statements in accordance with generally accepted accounting principles in Indonesia includes making adequate informative disclosures on material matters.
 - c. Clear Information must be explained so as not to cause misunderstandings.
 - d. Accurate This information must be free from errors and not misleading for users who receive and use the information.
 - e. Get Compared Financial statements should be comparable between time periods with the same agency. f. Easy Accessible Information must be easily accessible by all parties.
2. Openness The openness of public information entitles everyone to obtain this information by accessing data in public bodies, and emphasizes that any public information must be open and accessible to every user of the information.

3. Disclosure Disclosure to the public (stakeholders) on financial activities and performance.

- a. Financial Condition An overall view or condition of the financials of an organization or organization over a certain period of time.
- b. Management The organizational structure shows the division of labor and shows how the functions or activities are different.

Budget management

A budget must present accurate information about the goals, objectives, outcomes, and benefits the community derives from a budgeted activity. Community members or agencies have equal rights and access to the budget process as it relates to common interests and aspirations. The most important thing is to meet the needs of the community or related facilities. The community also has the right to claim accountability for the implementation of the plan or budget. This shows the importance of accountability and transparency in budget management so that there is clear publicity for the managed budget and accountability for the implementation of the managed budget. It also reduces the existence of corruption, collusion and autocracy (KKN) in the current budget. It can be concluded that accountability and transparency are essential elements in budget management.

Reporting Relationship with budget management Budget management is an activity that begins with preparing a work plan, including it in the budget execution document, monitoring the recording in the accounting system of the company. government and its preparation. In the preparation and implementation of the budget, there must be accountability or accountability in each preparation and reporting. This is necessary so that each implementing agency can account for the planning budget for each implementation.

The relationship between accountability and budget management According to Lestari (2014), accountability is better if it is supported by an accounting system that provides timely and accountable information. Thus, it can be said that accountability in budget management is one of the important elements to have in the budget.

The Link Between Transparency and Budget Management In SAP Government Regulation No 71 2010, "transparency means a form of open and honest financial information being made available to the general public, on public base with full and open access to government reporting accountability that is not kept secret from the public in any financial regulatory process that may be delegated to organization and compliance with applicable laws and regulations". In budget management, there must be transparency or openness in the budget preparation and reporting by the budgeting or preparing agency. This is done so that there are no budget deviations and accountability in budget management. The higher the transparency in budget management, the better the budget management. This shows that transparency affects budget management.

Research Method

This study includes independent and dependent variables. This study was conducted to determine and demonstrate the influence of accountability and

transparency as independent variables on budget management as a dependent variable. based. The subject of this study was the entire budget holder of the Sukabumi District Public Health Center, Bandar Lampung, with a total of 48 employees. This research uses saturated sampling, saturated sampling. calculation of regression analysis using the SPSS v.18 application with multiple linear regression equations formulated below:

$$Y = \alpha_0 + b_1X_1 + b_2X_2 + e$$

The validity test used is the Pearson Correlation. The significance of the Pearson correlation used in this study is 0.05. If the significance value is less than 0.05 then the question item is valid and if the significance value is greater than 0.05, then the question item is invalid (Ghozali, 2016).

Table. 1 Validation Test

No Item	Sig.	Korelasi Pearson	Keterangan
1	0,000	0,05	Valid
2	0,000	0,05	Valid
3	0,000	0,05	Valid
4	0,000	0,05	Valid
5	0,000	0,05	Valid
6	0,000	0,05	Valid
7	0,000	0,05	Valid
8	0,000	0,05	Valid
9	0,000	0,05	Valid
10	0,000	0,05	Valid
11	0,000	0,05	Valid
12	0,000	0,05	Valid
13	0,000	0,05	Valid
14	0,000	0,05	Valid
15	0,000	0,05	Valid
16	0,000	0,05	Valid
17	0,000	0,05	Valid
18	0,000	0,05	Valid
19	0,000	0,05	Valid
20	0,000	0,05	Valid

Based on these tests, we find that the significance value is 0.000. In other words, (0.000 < 0.05) means that the measuring instrument (questionnaire) used is valid.

The reliability test used in this study was a one-shot or one-time measurement, the measurement was done only once, and the results were compared to other questions or the correlation between the answers to the questions was measured. increase. Reliability was measured using the statistical Cronbach's alpha test. If the configuration or variable produces Cronbach's alpha value > 0.70, it is considered reliable. (Nunnally, 1994 in Ghozali, 2016)

No Item	Item-Total Statistics			
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
1	94,2708	199,776	0,787	0,962
2	94,0833	203,652	0,599	0,964
3	94,0208	199,255	0,774	0,962
4	94,0000	201,447	0,725	0,962
5	94,2917	200,296	0,671	0,963
6	94,1250	203,218	0,688	0,963
7	94,1042	201,840	0,773	0,962
8	94,1875	202,539	0,765	0,962
9	94,1875	199,007	0,792	0,962
10	93,9583	205,615	0,690	0,963
11	94,3125	197,709	0,798	0,962
12	94,3958	196,202	0,758	0,962
13	94,1458	202,638	0,777	0,962
14	94,3333	198,227	0,746	0,962
15	94,2708	199,648	0,727	0,962
16	94,1667	200,440	0,706	0,963
17	94,2083	199,317	0,704	0,963
18	94,0208	207,000	0,545	0,964
19	94,0417	200,551	0,768	0,962
20	94,0417	204,424	0,727	0,962
21	94,2500	200,319	0,756	0,962
22	94,1875	203,943	0,625	0,963
23	94,0208	201,936	0,729	0,962

Semua nilai dari Cronbach's Alpha if Item Deleted > 0,70

Based on the reliability test above, it shows Cronbach's Alpha if Item Deleted > 0.70. That is, the measuring instrument (questionnaire) used in this study is reliable. Multiple regression analysis aimed at providing an estimate of the value transition of the dependent variable with the effect of the value transition that occurs in the independent variable. Here are the results of the test:

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,473	2,184		2,506	0,016
Akuntabilitas	0,439	0,128	0,457	3,434	0,001
Transparansi	0,476	0,134	0,472	3,546	0,001

a. Dependent Variable: Pengelolaan Anggaran

The values obtained as a result of multiple linear regression tests are used in the form of regression equations as follows:

$$Y = a_0 + b_1X_1 + b_2X_2 + e$$

$$\text{Budget Management} = 5.473 + 0.439X_1 + 0.476X_2 + e$$



5.473 Non-standardized coefficients (constants). That is, if there is no increase in value, or if there is no variable X1 (accountability), X2 (transparency), then the value of variable Y (budget control) is 5.473.

The non-standard coefficient X1 (accountability) is 0.439. This means that each time you add one value to unit X1 (accountability), budget control increases by 0.439, the significance level of 0.001 is less than ($0.001 < 0.05$), and you get X1 (accountability). Explaining.) Means significant financial management impact.

The non-standard coefficient X2 (transparency) is 0.476. This explains that each time you add one value to unit X2 (transparency), budget control increases by 0.476, the significance level of 0.001 is less than ($0.001 < 0.05$), and you get X2 (transparency). I am. means. Great impact on budget management

Results and Discussions

1. *Test the hypothesis H1, the effect of X1 (Accountability) and X2 (Transparency) simultaneously on Y (Budget Management)*

Simultaneous testing (F count) obtained F count of 94.562 and compared with the F table value of 3.20, then $F_{\text{arithmic}} > F_{\text{table}}$ ($94.562 > 3.20$) and the significance level of 0.001 is smaller than ($0.0001 < 0.05$). That is, the hypothesis H1 is accepted and H0 is rejected. Based on the samples taken from this study, 3 puskesmas located in Sukabumi Bandar Lampung District, Way Laga Health Center, Sukabumi Health Center and Campang Raya Health Center, It implements the principles of accountability and transparency in the financial management of each Pushesmas. This can be seen from regulatory and KAP inspections that there is no suspicion of fraud or suspicion from the audited annual financial statements. Evidence suggests that Pushesmas is located in the Sukabumi district, including the Way Laga Health Center., the Sukabumi Health Center and the Campang Raya Health Center, received a WTA (Unqualified) opinion. The test agrees with the research of Hery Harjono Muljo (2014) which states that simultaneously or together the variables of Accountability and Transparency affect Budget Management.

From the test results, the coefficient of determination (R^2) is 0.799 or 79.9%. This means that the variables X1 (Accountability) and X2 (Transparency) can be explained by the transition to the Y variable (Budget Management) of 79.9%, while 20.1% of changes that occur in Budget Management are explained by other factors not included in this study.

2. *Test the hypothesis H2, the effect of X1 (Accountability) partially on Y (Budget Management)*

From the relationship between the X1 variable (Accountability) and the Y variable (Budget Management), where Accountability is used in making a budget so that the budget made or managed can be a budget that can be accounted for properly and correctly. The results of the test of the effect of X1 (Accountability) on Y (Budget Management) obtained a t-count value of 3.434 and compared with t-table of 2.014, so that $t\text{-count} > t\text{-table}$ ($3.434 > 2.014$) and the significance level of X1 (Accountability) was 0.001 smaller than ($0.001 < 0.05$), it means that it has a significant effect and the hypothesis H2 is accepted and H0 is rejected. Thus, t count X1 (Accountability) is influential, the relationship between the X1 (Accountability) variable and Y (Budget Management) is

related, meaning that if Accountability has increased, so Budget Management will also increase. In other words, the higher the Accountability, the higher the Budget Management.

Based on the sample taken from this study, 3 health centers located in Sukabumi Bandar Lampung District, Way Laga Health Center, Sukabumi Health Center and Campang Raya Health Center, have applied the principle of accountability in budget management at each health center. This can be seen from the inspection of the inspectorate and KAP that there is no suspicion or fraud in the year-end report, and each program unit can account for its program of activities that have been examined by the inspectorate and KAP. The results of these tests agree with Ramadanis and Muhammad Ahyaruddin (2019), it is found that Accountability has a partially significant effect on Budget Management

3. Test the H3 hypothesis, the effect of X2 (Transparency) partially on Y (Budget Management)

From the relationship between the X2 (Transparency) variable and Y (Budget Management) variable, where X2 (Transparency) is one of the principles for managing the budget so that the managed budget becomes an open, clean and honest budget. Testing the effect of X2 (Transparency) on Y (Budget Management) obtained a t-count value of 3.546 and compared with a t-table of 2.014, so that $t\text{-count} > t\text{-table}$ ($3.546 > 2.014$) and a significance level of 0.001 smaller than ($0.001 < 0.05$), meaning that it has a significant effect and the hypothesis H3 is accepted and H0 is rejected.

Thus, from the related t-value X2 (Transparency), the relationship between X2 (Transparency) and Y (Budget Management) is related. This means that if Transparency increases, Budget Management will also increase. In other words, the higher the transparency, the higher the budget management will be. Based on the sample taken from this study, 3 health centers located in Sukabumi Bandar Lampung District, Way Laga Health Center, Sukabumi Health Center and Campang Raya Health Center, have applied the principle of transparency in budget management at each health center. This can be seen from the Budget Expenditure Plan (RBA) at each puskesmas which has been signed by the Head of the Bandar Lampung City Health Office, the RBA made has been agreed upon by each head of the activity accountability program, which means that the RBA made has the principle of transparency. or openness. This study agrees with Denny Boy and Hotniar Siringoringo (2009) who explain that transparency has a significant partial effect on Budget Management.

Conclusion

In conclusion, this study explores the effect of Accountability and Transparency on Budget Management at the Public Health Center Budget Manager in Sukabumi Regency, Bandar Lampung. The study found that accountability and transparency together (simultaneously) had a positive and significant impact on budget management at the Puskesmas in Sukabumi Regency, Bandar Lampung. These results can be taken into consideration by the government to increase accountability and transparency in related institutions. The results of this study can also be used as a reference for designing and establishing policies in order to increase budget effectiveness. The limitation of this research is that it only focuses on two variables, namely transparency and accountability. Therefore, further research is recommended to analyze this problem by including other economic variables as a comparison.



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