

THE SPENDING ACCOUNTABILITY OF EDUCATION SECTOR BASED ON JONATHAN KOPPEL ACCOUNTABILITY DIMENSION (A CASE IN NORTH LUWU DISTRICT)

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Abstract

By examining and identifying the factors that encourage and dissuade financial responsibility, with an emphasis on expenditures, this study will enable North Luwu Education Office to make an educated decision about an accountability method for the future. The method used in this research is descriptive type with the aim of providing a factual description of the real condition of spending accountability of the North Luwu Education Office. Qualitatively analyzed based on reports and notes in the field. Data collection techniques include primary data, namely observations and interviews, and secondary data, namely library research and documentation. The results of the study which were analyzed based on the four elements of accountability according to Jonathan Koppel showed that the Transparency Dimension still had weaknesses in terms of timeliness in budget preparation and access to public information. Dimensions of Liability, where the consequences of incorrect use of the budget for employees who are no longer actively working are required to be returned in the amount of Rp. 91.848.019. In the Control Dimension, the Internal Inspectorate Supervisor is still not optimal, such as the low value of the follow-up to the findings of the BPK that has been completed. Meanwhile, the responsibility dimension is still lacking because there is a spending budget that is used in vain and does not bring outcomes. The last dimension is responsiveness, which can be seen from 1464 proposals for Development Plan Deliberations (Musrenbang) only 606 proposals are accepted. In addition, there are also supporting and inhibiting factors in the accountability of North Luwu Education Office Expenditures.

Keywords: Accountability, Financial Administration, Education Office

1. INTRODUCTION

In a society that places a high value on culture and the arts, education is one of the factors that contributes the most to the process of humanization. The way humans live their lives in the present day has undergone tremendous shifts. These shifts are unavoidable due to the fact that they have an impact on every aspect of current human life (Tilaar, 2003). Because education is the foundation of strategic development, the education of the Indonesian nation is a prerequisite for the country's progress toward its goal of national development. The goal of education should be to educate the entire population, not simply members of one particular demographic. As a result, the responsibility of regulating this in order to carry out the process of educating the country falls on the state.

Education is one of the required government functions associated with fundamental services. In addition to a role played by the central government, local governments must also play a role to promote the growth of the education sector in Indonesia in order to create the sector. Local

governments have regional autonomy in carrying out government implementation based on principles, systems, objectives, and legal foundations (Monteiro, 2016). In principle, the granting of regional autonomy is designed to fulfill the desire of regions in Indonesia to manage and utilize all regional potentials appropriately and ideally, so as to further promote the welfare of the people in the regions (Rivansyah et al., 2020).

So far, the majority of studies on public sector financial responsibility have focused on central government finances, while detailed studies on local government finances are quite rare. Alternatively, issues with governments' budgets are fascinating right now. As a result of demands for accountability and reform of the education sector, a variety of community demands against local governments have evolved and grown dramatically. Besides, there is also a severe lack of transparency regarding the financial resources.

Each region in Indonesia has its own unique system for regional financial administration, and the country's infrastructure networks are still in their infancy in terms of their ability to reach outlying regions. Better governance will have its roots in the realization of regional financial responsibility, and all financial accountability stemming from public funds will function smoothly in accordance with public trust in government in the field of regional financial management.

This is due to rising expectations placed on regional governments to improve their financial management in response to low public trust and satisfaction with regional financial management. According to Nurrizkiana, Handayani and Widiastuty (2017), regional financial management's accountability has a positive and significant impact on public trust. This emphasizes the significance of public accountability, which is demonstrated by financial reporting. Hence, the financial report will serve as evidence of heightened transparency and accountability.

On this basis, regional financial accountability becomes a necessity notably in educational sector, which is starting from the planning process to local government financial reporting. The involvement of the community in proposing programs or activities to local governments, whether through development planning meetings or recesses, is indeed a good impression. However, there is no space for public access to oversee and participate in the budgeting process, so that various proposals from the results of the Development Plan Deliberations (hereinafter refers to Musrenbang) and recess are not accommodated in the Regional Budget (APBD). Since 2019 the latest regulation on Regional Financial Management has been enacted, namely Government Regulation 12 of 2019 which replaces Government Regulation 58 of 2005. This is an effort to be adaptive to changes that occur, as can be seen from the many significant changes related to its contents. One of them is the increasing authority of the Regional Head as the Holder of Regional Financial Management Power, as well as the affirmation and detailing of the duties of the Regional Government Budget Team (TAPD).

According to Article 6 paragraph (1) of Law Number 15 of 2006 concerning the Financial Audit Agency (BPK), regional financial accountability will be achieved through Financial Statements that are examined by the BPK. The Financial Audit Agency is in charge of investigating the

administration and responsibility of state finances carried out by the Central Government, Regional Governments, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regionally Owned Enterprises, and other Institutions or Entities.

The following are the results of BPK's examination of local government finances in Indonesia in the Summary of Examination Results for the second semester of 2020 (IHPS).

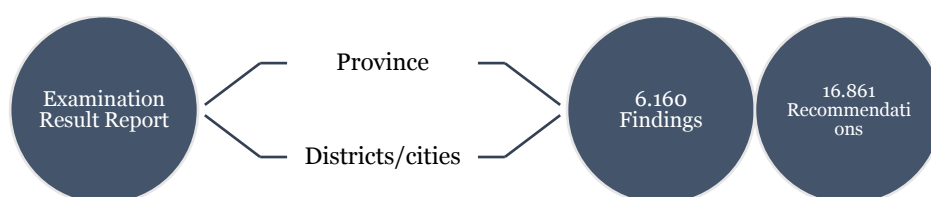


Figure 1: Examination Results of Regional Government Financial Statements for 2020

As shown in the figure above, the North Luwu District Regional Revenue and Expenditure Budget (henceforth referred to as APBD) for 2020 has a revenue of Rp. 1.453.289.075.900 and an expenditure of Rp. 1.470.313.750.993. In the budget for the North Luwu Regional Government for the year 2020, the expenditures are broken down into the following categories: operational expenditures, capital expenditures, unexpected expenditures, and transfers.

Table 1: Description of North Luwu District Financial Spending FY 2020

No	Description	Allocation
1	Indirect spending	785.658.161.225,00
2	Direct spending	684.655.589.768,00
3	Unexpected spending	3.000.000.000,00
Amount of Spending		1.470.313.750.993

The budget that has been prepared is not reliable. This is indicated by the expenditure budgeting that has not been fully planned specifically and measurably, has not been accompanied by adequate program performance indicators, has not taken into account the availability of resources, has not been on time, and has not referred to the applicable budgeting provisions. As a result, the risk of mistargeting from program implementation and the non-achievement of regional development goals, this can be seen in the following spending problems that occurred in North Luwu District.

The following are regional financial expenditure problems that occur in North Luwu district, some of which are:

- 1) Management of Grant Expenditure for North Luwu District for Fiscal Year 2020 Not Supported by Accountability of Rp 7.235.000.000, 00.

The North Luwu District Government presents the Grant Expenditure budget to Community

Organizations in the Budget Realization Report for the period ended December 31, 2020 amounting to Rp 104.440.033.351, 00 and realized Rp. 99.152.042.707, 00 or 94,94%. Recipients of grants in the form of money are stipulated in the Decree of the Regent of North Luwu Number 188.4.45/55/I/2020 concerning the List of Grantees for Fiscal Year 2020. The attachment to the decision of the regent has been amended twice, the first amendment to the Decree of the Regent of North Luwu Number 188.4.45/ 325/VII/2020 dated 22 July 2020. Then, the second amendment was made by the Decree of the North Luwu Regent Number 188.4.45/415/XI/2020 dated 2 November 2020.

Table 2: Grant Expenditure of FY 2020

No	Description	Allocation	Realization
1	Grant Expenditure to Agencies/Institutions/Organizations/Private Sector	51.086.568.000,00	49.520.508.600,00
2	Grant Expenditure to Farmer Groups	8.632.282.750,00	8.531.594.725,00
3	Grant Expenditure of BOS funds (refers to DAK)	8.334.700.000,00	7.914.300.000,00
Total Grant Expenditure		68.053.550.750,00	65.966.403.325,00

Source: BPK-RI

To encourage greater public involvement in regional governance, several local governments offer grants to nonprofits and community groups. Allocation of funding for grants must be predetermined and outlined in a contract. Based on Minister of Home Affairs Regulation No. 32 of 2011 on Guidelines for Providing Grants and Social Assistance Sourced from Regional Budgets and Expenditures, as amended by Minister of Home Affairs Regulation No. 123 of 2018, and North Luwu Regent Regulation No. 26 of 2012 on Procedures for Budgeting, Implementation and Administration, Accountability, Monitoring and Evaluation of Grants and Social Assistance, this provision outlines the requirements for distributing such funds.

There are grant expenditures that are not supported by accountability, in accordance with the value received (unless otherwise stipulated in accordance with the laws and regulations, namely KPU and Bawaslu) of Rp. 7.235.000.000, 00. Further description regarding recipients and the realization value of grants that are not supported by accountability. In the context of accountability for the implementation of the 2020 APBD and APBD-P FY 2020, grantees in the form of cash are required to submit a report on the use of grant funds to the Regent through the Head of SKPKD with a copy to the Head of the relevant Regional Apparatus. Accountability is submitted by the recipient no later than January 10 of the following fiscal year. This is based on the Regulation of the Minister of Home Affairs Number 32 of 2011 concerning Guidelines for Providing Grants and Social Assistance Sourced from Regional Budgets and Expenditures (APBD). Regional apparatus that submits proposals for grant recipients to the Regent, has never carried out monitoring and evaluation of the accountability for granting grants or social assistance. The relevant Regional Apparatus is obliged to carry out monitoring and evaluation of the provision of grants or social assistance and submit the results to the Regent with a copy to the Inspectorate. Regional officials who proposed grants in FY 2020 to the North Luwu

Regent include the Regional Secretariat (People's Welfare Section), Agriculture Service, Social Service, Youth and Sports Service, and the National Unity and Politics (Kesbangpol) Agency.

2) Overpayment of Communication and DPRD Recess allowances

Based on Article 1 point 4 of Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council, and the Regional People's Representative Council, DPRD is the Regional People's Representative Council as referred to in the 1945 Constitution. Meanwhile, according to Article 1 point 1 Government Regulation Number 18 of 2017 concerning Financial and Administrative Rights of Leaders and Members of the Regional People's Representative Council ("PP 18/2017"), DPRD is a regional people's representative institution that is domiciled as an element of regional government administration. The income of the leadership and members of the DPRD consists of income whose taxes are charged to the APBD, including; representation money; family allowance; rice allowance; package money; positional allowance; equipment allowance; intensive communication allowance; and recess allowance. Intensive communication allowance is given every month to improve performance to the Leaders and Members of DPRD. Recess allowance is given every time a recess is carried out to the leadership and members of the DPRD. Intensive communication allowance and recess allowance are given in accordance with the regional financial capacity. However, there was an overpayment with a value of Rp. 874.650.000. Accountability that has relevance to this research is financial accountability which is the responsibility of public institutions to use public funds economically, efficiently and effectively, there is no waste and leakage of funds, and corruption. Financial accountability is very important because it is the main focus of the community. This accountability requires public institutions to make financial statements to draw the organization's financial performance to outside parties.

Likewise, according to Jabbara & Dwivedi (1989) Public accountability is the basis for the process of administering government, in accountability there is an obligation to present and report all actions and activities for government administrators, especially in the field of financial administration, both to the public and to the organization where they work. With public accountability, each apparatus must be able to present complete and correct information so that their performance can be assessed by the community, their work organizations/agencies, groups of service users, and the profession. The aim is to explain how accountability is to be carried out, what methods are used to carry out tasks, what the reality of implementation is and what the impacts are. Definitions of accountability tend to revolve around two specific themes. One theme concerns context, i.e. who and what is involved in a given situation, and the second theme involves the idea of evaluation and feedback activities in some form. The first theme concerns the interpersonal context and focuses on people in two different roles. One is sometimes referred to as the "agent" and is the primary person whose behavior will be evaluated by others. Others are often referred to as "audiences" or "principles," and are the few people or persons who have the opportunity and reason to observe and evaluate agents. However, another opinion was expressed by (Schlenker & Weigold, 1989) that people can evaluate their own behavior and therefore self-accountability is a viable concept. Other issues from the interpersonal context

include notions such as structural, social, and interpersonal contingencies that embed the phenomenon of accountability. The concept above is in line with what was expressed by (Halim, 2012) 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. While the second theme concerns activities that are seen as elements of the accountability phenomenon. At its core are activities related to the agent's observation and evaluation, the determination of the behavior that the agent may be compelled to defend, justify, or respond to, and the creation of expectations for such obligations. Finally, for accountability to have an effect on behavior, there needs to be an associated reward or punishment system that makes evaluations meaningful for agents.

Thus, a broad conceptualization of accountability includes formal and informal systems, objective and subjective evaluation and rewards, and internal and external audiences. The important thing to note here is that the presence of an evaluation mechanism does not necessarily affect behavior directly. Rather, it is the expectation surrounding a potential evaluation. The evaluative mechanisms and existing relationships are used to base perceptions and expectations about future evaluations. In other words, rather than seeing accountability primarily as a state, we tend to see it as a state of mind that stems in part from circumstances, especially education-related sector.

In this study, Jonathan Koppel's theory will be used (Koppell, 2005). Hence, in order to understand the concept of accountability well, it is necessary to know what its dimensions are. Koppel mentions five dimensions of accountability. The five dimensions are transparency, liability, control, responsibility, and responsiveness. It should be noted that the five categories are not mutually exclusive, yet organizations can be accountable from several perspectives. However, transparency and liability are seen as underpinning the concept of accountability in all its manifestations.

Table 3: Koppel's (2005) Concept of Accountability Dimensions

Accountability	Determinant Key
Transparency	Does the organization disclose the facts of its performance?
Liability	Does the organization suffer consequences for its performance?
Control	Is the organization doing what the leadership wants (e.g., Congress, president)?
Responsibility	Does the organization follow the rules?
Responsiveness	Does the organization meet substantive expectations (demands/needs)?

There are many sources of internal and external accountability pressure on public managers in today's networked society, and these sources of accountability often compete with one another. In real life, administrative rules and regulations might at times collide with moral principles or

professional judgment. It is crucial to have a coherent vision in order to separate the dynamics of conflict from the numerous accountability mechanisms in order to hold governments accountable. This study aims to obtain a study on the implementation of spending accountability of the North Luwu district education office in terms of Jonathan Kopel dimension.

2. METHODOLOGY

This study used qualitative research methods. The object of research is Spending Accountability of the North Luwu District Education office government. The data collected are the results obtained through data collection such as observations, literature studies, and existing archives/documents or written literature that is closely related to the research title. The data collected was analyzed descriptively qualitatively by describing and explaining through words and sentences the research results obtained in the form of quantitative and qualitative data. The data analysis process is carried out through the stages of identification according to the research objective group, managing and interpreting the data, then abstracting, reducing and checking the validity of the data.

3. RESULTS AND DISCUSSION

Over the past few decades, the government has gradually started paying greater attention to the national education sector, suggesting that it values this area highly. This is due to the fact that the Constitution of 1945 stipulates, in Article 31 Paragraph 4, that the state is required to allot at least twenty percent of both the State Budget (APBN) and the Regional Budget (APBD) to the respective regional budgets. When allocating these resources, the government must strike a delicate balance between constitutional requirements and the situation of the state's relatively significant debt service payments and interest (Noe, 2015).

As with other public-sector organizations, education office governments have a challenge with allocating their funds effectively. The term "budget allocation" refers to the sum of money set aside for a given program. Local governments must be able to effectively distribute the money they collect to worthwhile regional expenditures in order to make the most of their limited budgets.

As in North Luwu district Education office and as complexity of the problem is the Accountability System that is not well established because if accountability is viewed specifically from the financial aspect, the Government of Indonesia through Law Number 15 of 2004 defines accountability as the government's obligation to carry out state financial management in an effective orderly manner, obedient to laws and regulations, efficient, economical, effective, and transparent, with due regard to a sense of justice and propriety. Therefore, the Government of Indonesia needs to continuously make efforts to reform the management of state finances towards a better direction, especially in educational sector.

Transparency Dimension

Based on Government Regulation Number 12 of 2019 concerning Regional Financial Management, it is stated that "transparent" is the principle of openness that allows the public to

know and gain access to the widest possible information regarding Regional Finance. Furthermore, in the Minister of Home Affairs Regulation number 19 of 2020 concerning Measurement of the Regional Financial Management Index, it is explained that the indicators of transparency are Timeliness and Access.

North Luwu District Regional Regulation Number 8 of 2019 concerning the North Luwu District Regional Revenue and Expenditure Budget for the 2020 Fiscal Year (North Luwu District Regional Gazette 2019 Number 8) which was compiled in 2020 in the process there is a mismatch in the timing of the stages with the regulation of the Minister of Home Affairs 33 2019 concerning the preparation of the 2020 APBD. Although the stipulation of the Regional Budget Draft by the DPRD and the government is set exactly one month before the current fiscal year, but in the preparation stage, it is different from the schedule set by the Ministry of Home Affairs.

Table 4: Stages and Schedule of 2020 APBD Preparation

No	Description	Time	North Luwu	Information
1	Submission of the Draft KUA and PPAS by the Regional Head to the DPRD	No later than the second week of July	31 July 2019	Slow
2	Agreement between DPRD and Regional Head regarding KUA and PPAS	No later than the second week of August	20 September 2019	Slow
3	Preparation and discussion of RKA-SKPD and RKA-PPKD as well as drafting regional regulations on APBD	No later than the third week of August (4 weeks)	October 2019	Slow
4	Submission of the Regional Budget Draft by the regional head to the DPRD	No later than the second week of September (60 working days)	November 2019	Slow
5	Joint Approval of DPRD and Regional Head	1 month before the start of the current fiscal year	December 1, 2019	On time

Source: North Luwu DPRD, 2022

Even if the Regional Budget Draft was stipulated or ratified between the Regional Head and the DPRD in accordance with the regulations so that North Luwu avoids sanctions delays, if you look closely at the table of stages and timeline for the development of the 2020 APBD, North Luwu District is unquestionably behind schedule in each stage. Meanwhile, the Head of the Education Office, Jasrum, said that the details of the DAK for the Education Sector for fiscal year 2021 of Rp. 34 billion were junior high schools of Rp. 23 billion, elementary schools of Rp. 9 billion and kindergartens of Rp. 2 billion (Lukman, 2021).

Currently, the availability of information needed by the public has become a necessity, even we have entered a phase where there is easy access to that information. If in the past to obtain information and data, one had to visit the office in question, now with the development of technology, the public should be easy to access the information and data needed as well as those related to local government budgets. The local government information system (SIPD) is an integrated system that facilitates the development planning process and regional financial management, which means that it contains information about regional development plans and regional finances. Notwithstanding, public access to the system is lacking, thus members of the public, especially those in the Luwu Utara district, lack access to comprehensive and detailed financial data for the region. This is despite the fact that the full system is used in development planning.

As according to The Ministry of Home Affairs through the head of the information center gave a statement (16/03/2022) that in the future the public will be given access to information on SIPD. Public access to information and data from the local government of North Luwu District, including the current budget, is always being developed either through website media or social media that makes it easier for the public to access so that they can obtain the information they need, this can be seen from the website <https://www.luwuutarakab.go.id/egovernment.html> which later there will be a menu to be accessed, as to access information about the North Luwu Regional Budget which can go through <https://e-ppid.luwuutarakab.go.id/> and <https://sirup.lkpp.go.id/>.

Liability Dimension

The North Luwu District Government received an award for good regional financial management in accordance with statutory regulations. Where the North Luwu district government received the Regional Incentive Fund (DID) which was a reward for financial management that received Unqualified Opinion from the Supreme Audit Agency (BPK) in 2020, which was Rp. 40,26 billion, is the highest in Luwu Raya and the third highest in South Sulawesi Province. Hence, this prove that North Luwu district education office government is well performed as according to liability dimension.

Control Dimension

The dimension of control carried out in the expenditure budget is carried out by the Regent of North Luwu since the preparation of the Budget work plan to the determination of the APBD. There are APBD control and oversight agencies for the North Luwu district government such as the Regional Inspectorate, Regional People's Representative Council (DPRD), South Sulawesi Financial and Development Supervisory Agency (BPKP), the Supreme Audit Agency (BPK) and Representative of South Sulawesi and the state attorney's office.

Regional Inspectorate

The position of the regional inspectorate according to PP No. 41 of 2007 concerning regional apparatus, which explains that the regional inspectorate is the supervisory element of regional government administrators who supervise the implementation of government affairs in the

regency/city area, making the Inspectorate an internal institution that oversees the running of the government responsible to the Regent.

In accordance with Permendagri No. 23 of 2007 concerning guidelines for supervising the implementation of regional government which states that the scope of supervision of the Regency/City Inspectorate includes a) general administration of government, and b) government affairs. The supervision is carried out on, a) regional policies, b) institutions, c) regional employees, d) regional finances, and e) regional goods and assets, for that the inspectorate may not side with anyone, the inspectorate has full authority to examine and observe every part of the government, so that in carrying out its activities the inspectorate can act as subjectively and effectively as possible.

Strengthening the role of the North Luwu District inspectorate in overseeing the government as well as the use of the APBD is carried out through the provision of training or Technical Guidance (refers to Bimtek) to inspectors or auditors, such as the Probitry Audit Bimtek, namely audits of honesty, especially related to the procurement of goods and services from planning to supervision, to ensure that fulfil the requirements/level also through the right process, so that when it is implemented it is not only completed but the benefits can be felt by the community. In addition, the provision of Technical Guidance for Evaluation of the Risk Register and Audit of Village Financial Management. The function of the Inspectorate is also regulated through Minister of Home Affairs Regulation No. 64 of 2007, where the inspectorate can carry out inspections, investigations, tests and assessments of supervisory duties that are useful for detecting whether there are deviations or not. Hence, with the internal control carried out by the inspectorate, it can be seen whether a government agency has carried out its activities in accordance with its duties and functions effectively and efficiently and in accordance with the plans that have been set. As stipulated in PP No.79 of 2005, addressing guidelines for the development and supervision of local government administration, one of the responsibilities of the inspectorate is to investigate the veracity of reports involving signs of irregularities, corruption, collusion, and nepotism, by conducting regular checks on all activity programs carried out by each Village Government so that the track record of village finances during activities can be determined.

Dimensions of Responsibility

The dynamics and the variety of laws and regulations that govern make the opportunities for fraud less and less coupled with the support of digitalization. Especially since the last ten years, North Luwu has received an Unqualified Opinion (WTP) on the examination of financial statements from the Supreme Audit Agency (BPK-RI) representative of South Sulawesi. In addition, there is an investment in PT. South Sulawesi Bank of Rp. 13.355.000.000,00 which is an equity participation in the form of shares of 13,355 (thirteen thousand three hundred and fifty five) shares @ Rp. 1.000.000,00 or control 1,39% ownership of PT. South Sulawesi Bank. Capital participation or investment made by the local government should bring benefits to the local government, but based on the results of the Supreme Audit Agency (BPK) examination conducted on PDAM Tirta Bukae, it was found that the operational performance and production activities are less effective and efficient so that it has a significant effect on the income. This

condition is contradicted with Government Regulation number 12 of 2019 concerning Regional Financial Management article 3, namely Regional Financial Management is carried out in an orderly, efficient, economical, effective, transparent and responsible manner by paying attention to a sense of justice, propriety, benefits for the community, and comply with the provisions of the legislation. In the explanation section of the government regulation it is explained that what is meant by "efficient" is achieving maximum output with certain inputs or using the lowest input to achieve certain outputs. Likewise, what is meant by "effective" is the achievement of Program Results with predetermined targets, namely by comparing Outputs with Results. As a form of accountability and also the mandate of laws and regulations to compile an accountability report on the implementation of the APBD. Administratively and Functionally the Revenue Treasurer and Expenditure Treasurer are obliged to make an accountability report for revenues and expenditures at the Regional Apparatus Work Unit (SKPD).

Responsiveness Dimension

The responsiveness of the North Luwu district education office government to the demands and needs of the community for programs accommodated in the APBD can be seen from the synchronization of planning documents that are proposed by the community both through the Development Planning Deliberation process (refers to Musrenbang) and DPRD recess with budgeting carried out. So far, the problem of synchronization is still a challenge in planning and budgeting because many factors can influence it. So, the government issued regulations related to the synchronization effort. Through Government Regulation Number 17 of 2017 concerning Synchronization of National Development Planning and Budgeting, it is an effort to realize government responsiveness to community needs and requests. For the Indonesian experience, it is very clear that there is a need for integration and synergy in planning and budgeting. Many facts show that the transfer of priority budget allocations causes delays in achieving development. For Efforts to Synchronize Planning and Budgeting, there are established rules, namely:

- a. The preparation of national development planning and budgeting is carried out using a program-based budgeting approach through performance-based budgeting.
- b. Synchronization of National Development Planning and Budgeting is carried out to improve the integration of planning and budgeting, which is more qualified and effective in the context of achieving national development targets according to the President's vision and mission as outlined in the National Medium-Term Development Plan and RKP by using a thematic, holistic, integrative and spatial
- c. The program-based budgeting approach through performance-based budgeting as referred to in letter a is implemented through: 1. funding framework; 2. regulatory framework; and 3. public service and investment framework.

To see how the responsiveness of the North Luwu district government in accommodating the requests and needs of the community can be monitored from the Musrenbang proposed document. The Musrenbang itself consists of several stages, from the highest level, namely the

national musrenbang, provincial musrenbang, city/district musrenbang, sub-district musrenbang, village musrenbang. The implementation of the Musrenbang starts from the lowest level, namely the village. In general, the implementation of musrenbang at each level and type has the same thing, represented by community groups invited by the village so that only people who attend are based on subjective considerations of village officials so that they come to fulfil the selection invitation. To participate in musrenbang activities. Documents containing community proposals must go through a higher level of musrenbang, and each level of musrenbang seems to gradually eliminate these proposals. Even though the community has high hopes in each of these proposals. This happens not because there is no reason, the local government actually already knows that there are limited budgets and there are guidelines or rules for the direction of national development that must be adhered to as an effort to synchronize the centre and the regions, but local governments continue to accept proposals as if they have the financial capacity. The problem that occurs is indeed a very dilemma. On the one hand, keeping people's feelings from refusing to avoid disappointment and on the one hand expecting effectiveness and efficiency facing such problems, instead of eliminating the various proposals that have been contained in the musrenbang document which will lead to public distrust even though through scientific considerations, the community still does not accept it because they feel that the proposal is really needed. It is better to reject it when the Musrenbang is carried out with an explanation that is easily understood by the community.

Table 5: Results of the 2021 RKPD Musrenbang

Number of Proposals	Accepted	Rejected
1464 Proposal	606	858

Source: North Luwu BAPELITBANGDA

Local Government Work Plans (RKPD) and Musrenbang documents. The Regional Government Work Plan (RKPD) has a smaller scale than the RPJPD and RPJMD and has more technical content. The Regional Government Work Plan (RKPD) contains the draft regional economic framework, regional development priority programs and work plans, funding and forward forecasts, both those implemented directly by the regional government and those pursued by encouraging community participation.

4. CONCLUSIONS AND RECOMMENDATIONS

According to Jonathan Koppel's accountability dimensions, which were used to analyze North Luwu District's Education office realization of financial accountability it was discovered that the Transparency Dimension was still lacking in terms of timely policymaking and ease of public access to information as there were still documents with blank sheets that could not be downloaded. Regarding the liability element, which entails the organization being held accountable for its compliance with laws and regulations, North Luwu education office receives the Regional Incentive Fund when finances are properly managed, and vice versa when the budget is paid to inactive employees in the amount of Rp.91.848.019 is required to be returned (DID). Meanwhile, control dimension show that the Internal Inspectorate Supervisor is still not

optimal, such as the low value of the follow-up to the findings of the BPK that has been completed. Finally, responsiveness dimension, which examines how well the North Luwu Education Office government responds to education sector needs which reveal insufficient response, as only 606 of the 1464 suggestions for the Development Planning Deliberation (Musrenbang) were approved, in part because of financial restrictions.

In order to achieve accountable financial management while upholding the principles of transparency, liabilities, control, responsibility, and responsiveness, users of the budget need to pay more attention to, and have a better understanding of, the responsibilities and functions that have been delegated to them in accordance with the relevant rules and regulations. Responsible and caring decision-making and policy implementation go hand in hand, ensuring that the policy is carried out as intended. Hence, North Luwu district education office can carry out financial accountability properly in accordance with the dimensions of accountability.

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