

ABSTRACT

School operational assistance funds are a form of public service by the government to the community. Management of school operational assistance funds requires transparency, accountability and timeliness in order to achieve goals according to planned targets. The purpose of this study is 1) to analyze the effect of transparency, accountability, and timeliness on the effectiveness of the use of school operational assistance funds. 2) To analyze the moderating affect of committee participation on the relationship between transparency, accountability and timeliness with the effectiveness of the use of school operational assistance funds.

This research is correlational research with survey design. The study population was the head of the school committee in all elementary, junior high, and senior high schools in the Regency of Demak. Sampling using purposive sampling technique, as many as 65 respondents. Data collection methods use questionnaires. Data analysis includes moderation regression analysis (moderated regression analysis).

The results showed that transparency, accountability and timeliness had a positive effect on the effectiveness of the use of school operational assistance funds. Committee participation moderated the effect of transparency on the effectiveness of the use of school operational assistance funds. Committee participation does not moderate the influence of accountability and timeliness on the effective use of school operational assistance funds. The advice given is to improve the competence of human resources in the management section. Coordination between implementing teams of boss fund disbursements is further enhanced to facilitate data synchronization, so that it is expected to minimize errors and more timely distribution of funds.

Keywords: effectiveness of using school operational assistance funds, transparency, accountability, timeliness, committee participation.