

PERFORMANCE ACCOUNTABILITY OF EDUCATION SERVICE BOLAANG MONGONDOW DISTRICT

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Abstract--- *Clean governance is a demand for reform to optimize the achievement of national development goals. One indicator of clean governance is the implementation of a system of accountability for the administration of government tasks. This study aims to explore, analyze and interpret and provide a description of the Performance Accountability of the Education Office of Bolaang Mongondow Regency. The method or approach used in this study is a qualitative approach, in accordance with the formulation of the problem and research objectives which aim to reveal, analyze and interpret field data, therefore a qualitative approach is used. Analysis of the data used is an interactive model analysis of Miles and Huberman. Based on the results of research and discussion that has been described in the previous section, it can be concluded that: Performance Accountability of the Education Office of the Regency of Bolaang Mongondow has been accounted for through the performance reports of government agency performance (LAKIP) and has successfully implemented 6 (six) programs and 21 activities both funded through the APBD and APBN with an average achievement of 100%. These programs are lifted from three main themes of educational development, namely: 1) equity and expansion of access to education, 2) quality improvement, relevance, and competitiveness, and 3) governance, accountability and public imaging. Performance Accountability of the Office of Education is illustrated through: 1) Performance Achievement in the Expansion and Equalization of Access to Education, 2). Performance Achievement in Improving the Quality of Relevance and Competitiveness, 3). Performance on Strengthening Governance, Accountability and Public Imaging, 4). Program Output to Support the Expansion and Equitable Access to Education, 5). Program Output to Support Quality Improvement, Relevance and Competitiveness, 6). Program Output to Support Strengthening of Governance, Accountability and Public Imaging.*

Keywords: *Accountability, Performance, Education.*

I Introduction

Bolaang Mongondow District Education Office as one of the elements or government agencies in the region, is required to carry out and account for the main tasks and functions that have been regulated in Regional Regulation No: 02 of 2009 concerning Organization and Work Procedure of the Bolaang Mongondow District Education Office. According to Mahsun, performance is a picture of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission and vision of the organization as outlined in the strategic planning of an organization 20 [4]. According to Government Regulation 8 of 2006 concerning Financial Reporting and Performance of Government Agencies, performance is the output or results of activities or programs that are to be or have been achieved in relation to the use of the budget with

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measurable quantity and quality [5]. According to the Guidelines for Preparation of Government Institution Performance Accountability Reporting, performance measurement is used as a basis for evaluating the success / failure of implementing activities in accordance with the goals and objectives set in order to realize the vision and mission of government agencies. The measurement referred to is the result of a systematic assessment based on a group of activity performance indicators in the form of input, output, outcome, benefit, and impact indicators. Meanwhile according to Mardiasmo, states that performance measurement is a system that aims to help public managers assess the achievement of a strategy through financial and non-financial measurement tools [7].

The purpose of performance measurement systems according to Mardiasmo, are as follows: First, to communicate strategies better. Second, to measure financial and non-financial performance in a balanced way so that it can be traced the development of strategy achievement. Third, to accommodate the understanding of the interests of middle and lower level managers and motivate to achieve goal congruence (alignment of actions in achieving organizational goals. Fourth, as a tool to achieve satisfaction based on individual approaches and rational collective capabilities [7]. According to Lohman, performance indicators are a variable used to express quantitatively the effectiveness and efficiency of a process or operation based on organizational targets and objectives [3]. while according to Indra, Performance indicators are quantitative and qualitative measures that describe the level of achievement of a goal or goal that has been determined, taking into account inputs, outputs, outcomes, benefits, and impacts [3].

Accountability is the obligation to convey accountability or to answer and explain the performance and actions of a person / legal entity / collective leader or an organization to those who have the right or authority to request information or accountability. Performance Accountability is the embodiment of the obligation of a government agency to account for the success / failure of the implementation of the organization's mission in achieving the goals and targets that have been set through the accountability tool periodically. There are several aspects of accountability according to Rasul, (1) Relationship-oriented accountability is a relationship Accountability is a two-way communication as explained by the Auditor General of British Columbia which is a contract between two parties. (2) Accountability Oriented, In the current organizational structure of the private and public sector accountability does not look at inputs or outputs but on outcomes (3) Accountability requires reporting is the backbone of accountability (4) Accountability means nothing without consequences, Keywords what is used in discussing and defining accountability is responsibility. That responsibility indicates obligations and obligations come with consequences. (5) Accountability increases performance, The purpose of accountability is to improve performance, not to find fault and provide penalties [11].

Because accountability requires reporting, the focus of the accountability tool is on reporting performance, both attention and results. Accountability tools include mahmudi First, the Strategic Plan is a process that helps organizations think about the goals that must be implemented to fulfill their mission and what direction to work towards achieving those goals [6]. This is the basis of all planning, budgeting, implementation, supervision, and evaluation of an organization's activities. The benefits of a Strategic Plan include assisting agreements around the goals, objectives and priorities of an organization, providing a basis for resource allocation and operational planning, determining the size for monitoring results, and helping to evaluate organizational performance. Second, the Performance Plan emphasizes the organization's commitment to achieve certain results in accordance

with the goals, objectives, and strategies of the organization's strategic plan for budgeted resource requests. Third, the Performance Agreement is designed in conjunction with the person carrying out the work to provide a process for measuring performance and at the same time establishing accountability. Fourth, Accountability Reports Published annual accountability reports include programs and financial information, such as audited financial statements and performance indicators that reflect performance in relation to achieving the organization's main objectives. Fifth, Self-Assessment Is an ongoing process whereby the organization monitors its performance and evaluates its ability to achieve performance goals, measure its performance achievements and stages, and control and improve the process. Sixth, Performance Appraisal Is an ongoing process to plan and monitor performance. This assessment compares actual performance during a particular review period with planned performance. From the results of these comparisons, there are things that need to be considered, changes to the performance implemented and future directions can be planned. Seventh, Management Control, Management accountability is the expectation that managers will be responsible for the quality and timeliness of performance, increase productivity, control costs and reduce various negative aspects of activities, and ensure that programs are managed with integrity and in accordance with applicable regulations.

Accountability of the performance of government agencies is a manifestation of the obligation of a government agency to account for the success and failure of the implementation of the organization's mission in achieving the goals and objectives set through the system of accountability periodically. The problem is whether all government agencies in the regions have been able to realize the vision, mission and goals effectively and efficiently? If it works, what conditions support? Conversely, if you experience failure, what is the cause? Is success and failure accountable to the government, leaders and even the community? Based on the background of the problems outlined above, this research is set forth in the title: Accountability Performance of the Education Office of Bolaang Mongondow Regency.

II METHOD

The method or approach used in this study is a qualitative approach, in accordance with the formulation of the problem and research objectives that aim to uncover, analyze and interpret field data, therefore a qualitative approach is used. This study focuses on the process of description and giving meaning to various factors related to the accountability of the performance of the Education Office of Bolaang Mongondow District, therefore this study uses a qualitative approach, research on problems in the form of current facts of a population, with the aim of answering various questions relating to what is happening now. The focus in qualitative research is closely related to the problems that are formulated and used as a reference in determining the focus of research. In this study the main focus is "Accountability of Education Service Performance"

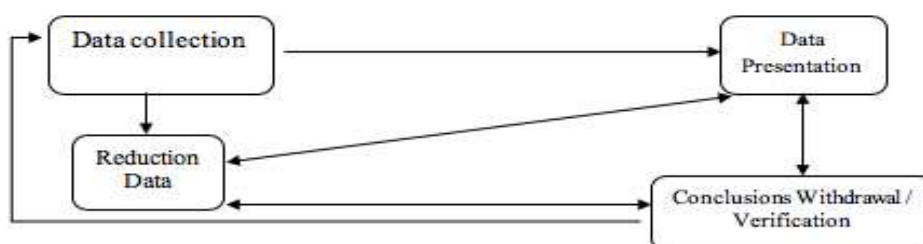
With reference to the main focus above, the focus of the research is further described in the following two research questions: 1. What is the accountability of the performance of the Education Office of Bolaang Mongondow Regency? This study took the location of the Education Office of Bolaang Mongondow Regency, North Sulawesi Province.

In naturalistic research the sample is only a source that can provide information. Samples can be things, events, people, situations that are observed Nasution, Furthermore Lofland and Lofland, in Moleong, stated "the

main data sources in qualitative research are words, and the rest of the action is additional data such as documents and others" [10]. In accordance with the problem and focus in this study, the data sources are: Key informants, initial or key informants in this study were selected purposively (Stratified Purposive Sampling). This is done to select informants who are truly relevant and truly understand the problem under study. Whereas the informant is then asked to the initial informant to appoint another person who can really provide information and then this informant is also asked to appoint another informant and so on. This method is commonly called "snowball sampling" which is done sequentially or serially. In this research, which was seen as the initial informant or key informant was the Head of the Education Office of Bolaang Mongondow Regency [9].

In qualitative research, the main instrument is the researcher himself. Nasution stated "at the beginning of the study research the only tool". To facilitate the collection of data, the researchers used tools such as interview guides, field notes, tape recorders, photo cameras and so on [10]. Data collection techniques: In-depth interviews (In-Depth Interview), this technique is used to capture data relating to: Education Office performance accountability. Observation, this technique is used to observe social conditions, especially interactions and cooperation between officials of the Education Office. Documentation, this technique is used to collect various written information relating to the performance accountability of the Office of Education. In qualitative research, the process of collecting data moves from the empirical field in an effort to build theory from data. The data collection process in this study was conducted from August to October 2015, which included three stages, namely: a) The Process of Entering the Research Site (Getting In). Before entering the research location, preparations are made in the form of interview guidelines, research permits and other supporting tools. Furthermore, when entering the study site, the researcher reports by showing a research permit while also asking for permission to conduct research. b). When Being at the Research Location (Getting Along), when and while at the research location, then as a researcher seeks to introduce themselves, mambur and establish a good relationship with all parties at the research location, so that there is a harmonious relationship with them. Looking for complete information / data and trying to capture the essence of various information and observations obtained. C). Collecting data (Logging the data), during the data collection process researchers have tried to hear, observe and record all things that were heard and seen, then categorized according to the patterns, themes and focus of the study. Make field notes, memos (further research agenda) and member checks, and develop and trace negative cases. At this stage the researcher used three data collection techniques, namely interviews, observation and documentation.

In qualitative research, data analysis is conducted from the beginning and the research process takes place. Data analysis used interactive analysis models from Miles and Huberman namely: Data Reduction, Data Presentation and Verification. Components of interactive model data analysis [8].



For the validity of the data used four criteria tests proposed by Moleong, namely: a) degree of trust, b) simplicity, c) dependability, d) certainty. At this stage of the Data Analysis Technique the data is processed and utilized in such a way that ultimately concludes the truths that can be used to answer the problems raised in the study [9]. In this study, the method used is a descriptive method that is to describe or accurately describe a situation and phenomenon. Stages of analyzing data are as follows: (1) To analyze the economy, efficiency and effectiveness of performance. Analyzing data begins with evaluating the determination of performance measurements with the following stages: (a) Establishing organizational goals, objectives and strategies in the form of the vision and mission of the Surabaya City Education Office (b) Formulating performance indicators and measures. The steps in formulating indicators and performance measures are as follows: 1) Write clearly the desired goals or outcomes to develop good performance indicators. 2) Identifying and explaining the relationship between expected outcomes and outputs produced by work units. 3) Ensuring that key performance indicators are determined and approved by management. 4) Creating an organizational culture that emphasizes a culture of achievement to achieve organizational goals, self-evaluation, employee engagement and participation as well as openness in communication. 5) Employ people who have expertise.

III RESULT AND DISCUSSION

Based on the results of the implementation of the performance evaluation evaluation of the Bolaang Mongondow District Education Office, in 2014, which was presented in the above research results which included six activities and outputs, the Bolaang Mongondow District Education Office had successfully carried out 6 (six) programs and 21 well-funded activities through the APBD and APBN with an average achievement of 100% [1]. Achievements in the implementation of these activities show accountability of the performance of the Education Office of the Regency of Bolaang Mongondow, which is very good and has been running according to plans and strategic targets for more realistic education development. Because the strategic plan prepared has used the sector approach as a whole in order to realize integration and harmonization between programs. The linkages between educational development programs are indeed very necessary in order to achieve optimum sector efficiency and productivity.

The Education Agency's strategic plan as outlined in the results of the study departs from three main themes of educational development, namely: 1) equity and expansion of access to education, 2) quality improvement, relevance, and competitiveness, and 3) governance, accountability and public imaging. Equitable distribution and expansion of access to education is directed at efforts to expand the educational capacity of educational units in accordance with national priorities, as well as providing equal opportunities for all students from different social groups, both socioeconomic, gender, location of residence and level of intellectual abilities and physical conditions. This policy is aimed at increasing the capacity of the residents of Bolaang Mongondow Regency to be able to obtain lifelong learning opportunities. The 9-year Basic Education Completion Completion has also increased SMP / MTs graduates from year to year as described in table 4.2 above, by itself also encouraging the expansion of access to education at the secondary level, so that graduates of SMP / MTs can also enjoy secondary education (SMA / SMK and MA).

The policy on improving the quality of education is directed at the achievement of increasing educational quality in accordance with the National Education Standards (SNP) which includes various components related to the quality of education which include content standards, process standards, graduate competency standards, educator and education personnel standards, facilities standards and infrastructure, management standards, financing standards, and education assessment standards. Improving the quality and relevance of education is measured by the achievement of higher academic and non-academic skills so as to enable graduates to adapt and be proactive in facing challenges and changes in society in various fields of life. Furthermore, the results of research related to the third theme are; governance, accountability and public imaging, the Bolaang Mongondow District Education Office has established and implemented governance and accountability policies that include community-based financing, and school-based management (SBM).

On the other side, the role of the community in planning, management and monitoring of educational performance is enhanced through the role of the school committee in the education unit and the education council. Efforts and steps are done and aimed at creating a clean and KKN-free government. Besides that, it is also aimed at providing higher quality, effective and efficient services according to the needs of the community. Clean and free KKN government can only be realized through internalization of work ethics and high work discipline as a form of accountability of the State apparatus and the realization of the professionalism of the apparatus. For this reason, the apparatus within the Bolaang Mongondow District Education Office needs to improve its performance in realizing quality, equitable, and fair services in a healthy and accountable governance.

IV CONCLUSION

Based on the results of the data analysis and research results that have been described above, it can be concluded that; Performance Accountability of the Education Office of the Bolaang Mongondow District has been accounted for through performance reports of government agencies (LAKIP) and has successfully implemented 6 (six) programs and 21 activities both funded through the APBD and APBN with an average achievement of 100%. These programs are lifted from three main themes of educational development, namely: 1) equity and expansion of access to education, 2) quality improvement, relevance, and competitiveness, and 3) governance, accountability and public imaging. Performance Accountability of the Office of Education is illustrated through: 1) Performance Achievement in the Expansion and Equitable Access to Education, 2). Performance Achievement in Improving the Quality of Relevance and Competitiveness, 3). Performance on Strengthening Governance, Accountability and Public Imaging, 4). Program Output to Support the Expansion and Equitable Access to Education, 5). Program Output to Support Quality Improvement, Relevance and Competitiveness, 6). Program Output to Support Strengthening of Governance, Accountability and Public Imaging.

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