

Performance Accountability of Educational Service in Sidoarjo District

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ABSTRACT

Performance accountability is one of the important issues in the public sector. It is relate with the accountability of the government management, especially government administrator in carry out their tasks and functions, while relate with system, it is relate with strategic management include planning system, implementing and reporting. Unfortunately, policy makers especially in the local area still needed insight about how to develop, implement, and evaluate that system, such as in Education Departmen in Sidoarjo Regency. This research used qualitative approach with decriptive method. Analysis method used interactive model from (Miles, Huberman and Saldana, 2014). The result showed that, performance accountability system of the education field in Sidoarjo Regency started from determining the point of view, mission, object, and target that would be achieve. Unfortunately, there are inconsistency between the target and program from RPJMD untill LAKIP. There are several factors constraining the implementation of performance accountability such as the different of idea pattern, the apparatus did not carry out their task maximally, and the high of bureaucratic administration system. While the supporting factors are the assist from competent expert, synchronization and coordination maximally that could be the supporting factors of the programs implemented. Besides the result of this research sowed that performance accountability system existing did not have the integrative relation between accountability cycle. Accountability system existing emphasize on the roles in each of the actors in their main functions. The implementation of accountability in the Education Department in Sidoarjo Regency tend to focuses in the formality aspect with override substantive aspect so the development perspective was narrow. The regulation about Performance Accountability System of the Government Agency (SAKIP) had not been regulate about secondary actors, voting power, economic power, and political power, and the role of each of the actors in the performance accountability system yet.

Keywords: *accountability system, government performance*

1. BACKGROUND

Education is an integral part of a nation development. The advancement of the nation can achieved through sustainable development and it is needed qualified human resources. Education can used to humanize a human, make human useful to developing their humanity side, and education should empowering the human, enlighten and eulogize human life, such as the advancement of education in USA, Canada, China, and Japan. It is did not separate from the advancement that started from educations (Maksum and Ruhendi, 2004:27).

It is closely related with Indonesian Government. Based on the Law No. 32 in 2004 about Local Government, each of the local government accepted the authority to develop their area. One of the aauthority is to mänge their own education through education autonomy. It means that central government given education decentralization to the local government. Therefore, local government expected can create the real of accountability model. It was suuitable with the functions of government, Schater (2000) explained that, the government functions are "To explain and justify publicly the way its power, and take prompt corrective antion who thinks go wrong". It shows that government accountability can be understood and formulated to explain phenomenon currently, and their role can be accused if occur maladministration in society.

Accountability in the public service implementation is a measure that showed the conformity level of the service implementation with measure and values or external norms that existed in the society or owned by stakeholders. The service values or norms are: transparency, equality principle, the guarantee of law enforcement, human right, and service orientation developed to the society as the service user.

Local government accountability review put in the functional activity of informant. It is relate with the questions about how or what extend local government policy had been done as well as how functional action can be assess or evaluate and submit certain demands of the policy or performance that informed by local government.

Accountability process in the local government implementation of the local autonomy is another important indicator to seeing the seriousness of local government in fight for accountability. Accountability process is the process occurs between assembly at regional level and local government in managing various demands or support from society. Unfortunately, in practical accountability half way due the continuous action is weak.

Accountability is the duty of agency or government organization to response, answer, explain their success or failure in carrying out their tasks and functions to the local head and society in the form of Performance Accountability Reporting of Government Agency (LAKIP).

LAKIP based on the Performance Accountability Report Arranging Guide of Government Agency. It determined with the decision of Public Administration Institute Head No. 589/IX/6/99. It revised with the decision of Public Administration Institute Head No. 239/X/6/8/2003 about the emendation of Performance Accountability Report Arranging Guide of Government Agency. This guide is the continuity from President Instruction No. 7 in 1999 about Performance Accountability of Government Agency. Besides delivery to the Local Head, LAKIP also delivery to the society. Unfortunately, society never knowing how the government performance during a year. Practically, society can not assess, response, and give the reaction in the government performance had been implemented, such as in Education Department in Sidoarjo Regency.

Another interesting problem is the substance and continuity of the LAKIP which delivered by Education Department in Sidoarjo Regency not used to improve planning, assess and repair the policy and to improve the performance yet. Besides, there are not relevant and inconsistency in described the mission in the object, target, policy and program. This conditions shows that the limitedness of them to arrange Strategic Planing (RESNSTR) and LAKIP. Moreover, they tend to fulfil the duty in making the reports to the regent. LAKIP only being a document without meaning. In order the accountability can be achieve and LAKIP did not lose that meaning, so needed to evaluate the LAKIP, mainly which implemented by Education Department in Sidoarjo Regency. Evaluation is not only about the implementation process of accountability, but also the substance of the LAKIP and the result as well as the continuity of LAKIP itself.

Therefore, this research is a study of specific review on the performance accountability system in the education field in Sidoarjo Regency. Some problems are determined: How is performance accountability system in the education field in Sidoarjo Regency?; How is the roles of actors involved on the performance accountability system in the education field in Sidoarjo Regency?; What factors are influence the implementation of performance accountability system in the education field in Sidoarjo Regency?; How is the

developing of performance accountability model in the education field in Sidoarjo Regency?. Some objectives of research are considered to describe and analyze: performance accountability system in the education field in Sidoarjo Regency; the roles each of the actors involved on the performance accountability system in the education field in Sidoarjo Regency; factors influence the implementation of performance accountability system in the education field in Sidoarjo Regency; and develop performance accountability model in the education field in Sidoarjo Regency.

2. LITERATURE REVIEW

Public Sector Accountability Concept

Accountability needed to explain what had been done. Accountability contains a duty to displaying and reporting all of the activities, mainly in the financial administration to the higher party. Public accountability is the strategy to guarantee the obedience of the standard accepted and as a tool to minimize the misappropriation of power or authority. Therefore, accountability should be implementing as a strategic policy. Every public services apparatus should understand it, such as the suggestion from Jabra and Dwivedi (1989:5-8) five kinds of accountability should be develop is administrative/organizational accountability, legal accountability, political accountability, professional accountability, and moral accountability.

Besides, there are five dimension of accountability, according to Koppel (2005:96), consist of:

Table 1 Conceptions of Accountability

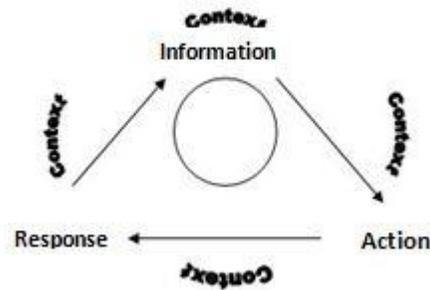
Conception Of Accountability	Key determination
1	2
<i>Transparency</i>	<i>Did the organization reveal the facts of its performance?</i>
<i>Liability</i>	<i>Did the organization face consequences for its performance?</i>
<i>Controllability</i>	<i>Did the organization do what the principal (e.g, congress</i>
<i>Responsibility</i>	<i>Did the organization follow the rules?</i>
<i>Responsiveness</i>	<i>Did the organization fulfill the substantive expectation (demand/need)?</i>

Sumber: Koppel (2005)

Accountability is one of the good governance principles. Kaihatu (2006) define that, the accountability as clarity of functions, structures, system, and responsibility of the business, so the management of an agency implement effectively. The implementation of this concept aims to improve the performance of agency through monitoring management performance and the existence of management performance of another stakeholder.

Accountability Cycle

Schacter (2000:3) stated that cycle consist of three main activities that are information, action, and response.



Picture 1 Accountability Cycle Model

Sumber: Schacter (2000:3)

The main activity of the accountability cycle model is information. Information is functional activity to give explanation (deliver information) of the policy action that had been done and the result of it, as well as the reasons that become justification. Action is the activity to asses and submit the demands of the information about action (policy) and the result of it as well as the reasons that become justification of it. Response is the functional activity to knowing and gives response to the demands, which develop (submitted) after the information delivered. It was consisting of conducted correction action if assessed the failure occurs. Tourangeau (1981:5) explained that:

"Strategy management is a comprehensive rationalization of the full spectrum of issues confronting executives in their leadership of today's organization.... Strategy management is the most accurately perceived as an integration of the existing management philosophies into a unified and stream lined approach to the duties of organizational leadership".

Accountability Types

Accountability separated into several types, according to Rosjidi (2001) the type of accountability grouped into two types.

1. Internal Accountability

It is occur in every level of the internal organization include the government. Each of the officials has a duty to account for their superior about the development of their activities performance in periodic or when it was needed.

2. External Accountability

It is adhere in every state instructions as an organization to account for all of the instruction that accepted and implemented or the development of it to communicate to the external party in their environment.

Stakeholder

Frederick dan Post (1992) separated stakeholder into two groups.

1. Primary stakeholder is a group relate directly with organization in carry out main mission that is produce goods and service to the society. For ex. Supplier, official, investor, or other party relate with the production of goods and service. Primary interaction usually occur in the market as the located of both purchase and sale. It means that organization buying time and skill of employee, buying supply goods, borrow a capital, and sell the good and demands to the customers and compete with other organization.
2. Secondary Stakeholder is a group in the society that can be influenced directly or not by the involved of organization. It is establish as the result of main mission or organization function. Although as the secondary stakeholder, it does not mean that it is not important comparing with primary stakeholders (Frederick dan Post, 1992).

3. RESEARCH METHOD

This research used qualitative approach with descriptive method. Qualitative approach chosen due the researcher want to find, understand, and obtain the representation, describe, and analyze about hidden phenomenon of the Performance Accountability in Education Department of Sidoarjo Regency as a system. While descriptive method used due this study has a nature that tend to observe the event, phenomenon and document.

Data Collecting Method

This research used observation, interviews, and documentation as data collecting method. Observation carried out in the Education Department in Sidoarjo Regency. Interviews carried out personally, mainly to the the Head of Education Department in Sidoarjo Regency and official as well as staff who involved directly in the arranging of SAKIP. Documentation carried out with collecting the data from documents. Data analysis method used in this research is interactive model. Four components in this model are data collection, condensation, display data and conclusion (drawing/verifying) Miles, Huberman, and Saldana, (2014:31).

4. RESULTS AND DISCUSSIONS

Performance Accountability System in the Education Field in Sidoarjo Regency

Performance accountability system is one of the important instruments in the education field in Sidoarjo regency. This system will determine the success of Education Department in Sidoarjo Regency in carrying out their tasks. According to O'Brien (2004:8), system is the group of components that relates each other. It cooperates in one direction, one object, and accepts input and result the output in the shape changing organized. In this research, performance accountability system in the Education Field in Sidoarjo Regency is the group of components that relates each other. It cooperates in one direction, one object, and accepts input and result the output in the shape changing organized related with education field in Sidoarjo Regency. More clearly, to know the analysis of performance accountability system in the Education Field in Sidoarjo Regency, can be see through the analyze of legal accountability, administrative accountability, professional accountability, accountability types, and consistency between RPJMD-RENSTRA-RENJA-LAKIP such as explanation below.

Legal Accountability

From legal accountability, performance accountability system in the Education Field in Sidoarjo Regency showed that this accountability system started from regulation. It is suitable with explanation from Jabra and Dwivedi (1989:6) that legal accountability refer to the public domain that related with legislative process as well as yudikatif. It can be in the form of review of the policy making taken by public officials or cancellation a regulation by yudikatif institutions. Measure of legal accountability is the regulation of legislation that still valid. It was suitable with the result of this research that performance accountability system in the Education Field in Sidoarjo Regency in legal accountability had been fulfilling the implementation criteria of legal accountability. If it was based on the President Regulation No 29 in 2014, so Education Department in Sidoarjo regency cannot fulfil this criterion, but remember that the measure of legal accountability is the regulation that valid, while this regulation over in 2014 so it was refer to the Ministry Regulation of State Aparatuss (Permen PAN) No. 29 in 2010. Therefore, SAKIP in the Education Department in Sidoarjo Regency had been fulfilling the measure standard of legal accountability.

Administrative Accountability

Public accountability is the strategy to guaranty the compliance to the standard accepted and as a tool to minimize misappropriation of the power and authority, so accountability should implemented as a policy strategic. Ideally, each of the apparatus in the public serving field should understand that. Jabra and Dwivedi (1989:5-8) developing several kinds of accountability, one of it is administrative accountability. It means the accountability between officials to the low-level unit in the hierarchy relation clearly. The result of this research found that hierarchy relation seen in the arranging process of performance report. The hierarchy relations implemented undirectly through planning document that is RPJMD. In the RPJMD contained the description of point of view, mission and program strategic of Local Head elected. It was interpreted as a guide in arranging performance reporting, that carried out by low-level officials. Therefore, anything contained in the RPJMD is the accountability of the Local Head elected to the low-level officials or society.

According to Koppel (2005:96), accountability contained five dimensions that are transparency, liability, controllability, responsibility, and responsiveness. To increasing administrative accountability, Education Department in Sidoarjo Regency provide tool as a facility to complain and gripe for society. It is carrying out to achieve responsiveness dimension. They are implementing it through complainant from online system that is through P3M (The Center of Society Complainant). It can access through website <http://p3m.Sidoarjakab.go.id/>. It is an application program of society complains serving. It is build and developed by KPDE (Electronic Management Data Office) in Sidoarjo Regency. P3M not specifically handle

about the gripe in the education field, but also generally gripe relating with serving aspect that given by Government in Sidoarjo Regency. Unfortunately, the existancy of P3M still not yet knowing by all of the government and society. It caused by the less of socialization of this program to the government and society in Sidoarjo Regency. Schacter (2000:3) explained that accountability is a cycle consisted of three main activities, that are information, action, and responses. Base on the explanation from Schacter (2000:3) so it can be analyze that the less understanding of the serving receiver to the existence of P3M caused by the weak accountability in the first cysle that is information. Therefore, many serving receiver that still carrying out complain and gripe through traditional way. The complain and fripe that accepted had become a duty to mange so can improve the service. The result of this research showed that the problems or gripe that accepted should be verified and checked the rightness so the solution can determined, suitable with accountability cycle. Based on the second cycle from Schacter (2000:3) that is response, the result of this research showed that responses to the gripe become various levels. It is depend on the urgency. Therefore, sometimes response is quickly but sometimes slowly, suitable with the condition that existed. However, if we looks from service standard from P3M based on the site <http://p3m.Sidoarjokab.go.id/bagan.asp>, the service from reporting until solution complain needed 10th days.

Based on the administrative aspect in the education field in Sidoarjo Regency mainly Education Department, accountability process between officials elected to the low-level unit related in the hierarchy form. However, in the narrow scope that is in Education Department, the hierarchy relation is good. The relation is between Department Head and Field Head, Field Head with Section Head. There is right procedure to determine various target and objective to produce performance measurement refer to the planning document that is RPJMD.

Professional Accountability

Proffesional accountability related with the implementation of both performance and the action. It based on the measure that had been determining. This accountability more emphasize in the wuality aspect of performance and action (Jabra and Dwived, 1989:5-8). In other words, professional accountability is the form of accountability of their job, in order people/organization did not broke the principles or ethic code from their job. Professional accountability is also the achievement of compliance from several regulation and standards that protect the profession.

Kaihatu (2006) define accountability as the clarity of function, structures, system and accountability of the business or organization, so the management of instance can implement effectively. The result of this research showed that determining of indicator performance in the education department had been suitable with TAPKIN and RPJMD. Suitable with the explanation from Kaihatu (2006) about accountability that it will be produce the clarity of function, structures, system and good accountability due in the discussion process SKPD refer to the planning document that is RPJMD.

In line with that explanation, according to (Ponemon, 1998), professional accountability is the implementation of high quality standard of the investigation job that carried out by the member of profession. This research showed that the measurement of indicator performance refer to the Standard Service Minimal (SPM), but the determination of the target is flexible, suitable with national target or determining the measure of target her/him self due the abilty and condition of local area. It was suitable with the explanation from (Ponemon, 1998) that, the determining of quality standard that used, called as SPM. SPM is the term in the public service relating about quality and quantity of public service that provided by government as on of the indicator of society welfare. The result of this research found that there is suitability between strategic planning documents in the related department with the achievement of indicator performance that existed. Strategic planning of SKPD consisted of point of view, mission, objective, strategy, policy, program and the activities of development suitable with the task and function. It was in line with the explanation from Jhonson and Lewis cited in Widodo (2001:109-110), that a strategic planning should load point of view, mission, objective and target.

Therefore, from this analysis could be achieved that performance accountability system in the Education Department had been fulfilling professional accountability. Performance quality expected good and stable in the future, due Education department had been referring to the SPM that existed. It was suitable with the explanation from Tourangeau (1981:5) that strategic management is a comprehensive rationalization of the full spectrum of issues confronting executives in their leadership of today's organization.... Strategy management is the most accurately perceived as an integration of the existing

management philosophies into a unified and stream lined approach to the duties of organizational leadership. It was suitable with the essence of professional accountability that is the form of accountability of their job in order people/organization did not break the principles or ethic code from their job. Professional accountability is also the achievement of compliance from several regulation and standards that protect the profession.

Performance Accountability Reporting Types in the Education Field

Performance Accountability in the Government Agency (AKIP) is one form of the performance accountability of the government implementing success or failure to the society. While SAKIP is an instrument used by government agency to fulfil their duty to account for the success or failure of the implementation of organization mission that consisted of several components includes strategic planning, performance planning, performance measurement, performance implementation, performance reports, and performance evaluation. The suitability and consistency of several components should harmonious. Therefore, the government as the public service should account for the result of the implementation of organization mission.

Accountability separated into several types, according to Rosjidi (2001), accountability types grouped into two types:

1. Internal Accountability

It is occur in every level of the internal organization include the government. Each of the officials has a duty to account for their superior about the development of their activities performance in periodic or when it was needed. Internal accountability regulated in President Instruction No. 7 in 1999 about Performance Accountability in the Government Agency (AKIP).

2. External Accountability

It is adhere in every state intuitions as an organization to account for all of the instruction that accepted and implemented or the development of it to communicate to the external party in their environment.

In the education field, mainly in the Education Department in Sidoarjo Regency, internal accountability had been implementing through the arranging of RENSTRA, RENJA, IKU, TAPKIN, LAKIP, while external accountability had been implementing through LAKIP. LAKIP existed between both of accountability. In the external accountability LAKIP is a control tool, performance assessment tool quantitatively, and as the shape into which of the implementation of transparency of tasks and functions the financial department to achieve good governance. According to Jabra and Dwivedi (1989:5-8), the type of this accountability called as professional accountability. While internally, LAKIP is one of the tool to spur the improvement of performance in every unit in the Education Department in Sidoarjo regency. According to Jabra and Dwivedi (1989:5-8), this accountability called as administrative accountability.

Performance Consistency between RPJMD-Renstra-Renja-Lakip

The deep understanding about performance consistency between planning document and accountability document started with seeing the target program and the program in RPJMD Sidoarjo Regency in 2011-2015. It ceased the variable that can be observed until Renstra Education Department in Sidoarjo Regency in 2011-2015, Renja 2014 and Lakip 2014 is the target and program of RPJMD. Consistency it self can be defines as the constancy, the steady, or the harmony (Indonesian Dictionary, 2015). Therefore, the linearity of target and program until Renja indicates the consistency of the performance in the planning document.

This research found that there are inconsistencies between target and program in the RPJMD-RENSTRA-RENJA-LAKIP documents. Substantively, linearity between these documents still not fulfils the administrative accountability criteria yet, based on the Permendagri No. 54 in 2010. Besides, substantively the linearity between documents still not fulfils legal accountability yet. It based on the Arranging of Local Development Planning Guide, which regulated in Permendagri No. 54 in 2014.

Based on the descriptions above, so can be formulating the first minor proposition that is:

"If the paradigm of performance accountability implementation in the Education Department in Sidoarjo Regency more emphasize on the substantive aspect than the normative duty based on the consideration of the regulation be valid, so performance accountability system in the Education Department in Sidoarjo Regency will be running good".

The Roles of the Actors involved in the Performance Accountability in the Education Field in Sidoarjo Regency
Actors Involved in the Performance Accountability System

Actors involved in the performance accountability system can be seen as stakeholder from the public organization that has the responsibility of the certain public sector. In this research, stakeholder is the stakeholder relate with education sector. This stakeholder consisted of two types that are primary and secondary stakeholders. In the primary stakeholder, organization/ education sector cannot activities without their participation. Secondary stakeholder is the group that influence or influenced by organization/ education sector and did not have the essential nature of the implementation of education sector.

The classification between primary and secondary stakeholder also has the different power. According to Frederick and Post (1992), the power each of the stakeholder different. Stakeholders that has the contribution into the performance accountability in education system consisted of voting power, economic power, and political power. In the voting power, each of the stakeholder have right to give their voice to the performance accountability in education sector. In the economic power, the power of stakeholder affects directly to the financial performance in the education sector. In the political power, stakeholders have the power that owned by entity that have the authority to determine the rules in the education sector. Therefore, to analyze and determine whom actors involved in the performance accountability system in the education field in Sidoarjo Regency, the classification from Frederick and Post can be used.

The main actors of the performance accountability system in the education sector in Sidoarjo regency is Education Department in Sidoarjo Regency, because this department have the responsibility in running the information collecting activities, review to the information and distribute the information in education sector. Besides, Education Department in Sidoarjo Regency is the coordinator of the education implementation in Sidoarjo regency, because this department also running of program and activity in the education sector, together with UPTD and schools in Sidoarjo Regency. As the primary stakeholder, Education Department in Sidoarjo Regency also have a role to give the responses and carrying out correction of the education activities. This correction is the responses to information obtained from secondary stakeholder.

In the performance accountability system, society in the Sidoarjo Regency is a secondary actor, due they affected education activity, this group also can influence education activity it self, but it is did not have the essential nature. Society represented by school committee, education council and school foundation, involve in the education policy arranging in Sidoarjo Regency, and it organized through Musrenbang and Parenting Program. The role and participation of the society in the education sector, more clearly asserted in the Government Regulation No. 39 in 1992 Chapter III article 4 specifically can be seen in the introduction parts.

Based on the Frederick and Post (1992) perspectives, the actors involved in the performance accountability system in education sector can be identify through the actors who have a power to give their voice of the performance accountability in education sector, and the actor who have the authority to determine the rules in the education sector. Other external institutes that implement coordination tasks, planning, evaluating, monitoring and controlling in the education sectors also the actors who involved in the performance accountability system in education sector. The institute such as Bappeda in Sidoarjo Regency, The Department of Revenue, Financial Managing and Local Asset in Sidoarjo Regency, Local Inspectorate in Sidoarjo regency, and DPRD in Sidoarjo Regency also include as the potential actors that give the influence to the performance accountability system quality in the education sector in Sidoarjo regency. Therefore, the measurement of the performance accountability in the education sector in Sidoarjo regency should be considering the roles each of the actors, not only focused on the Education Department itself.

Roles Each of the Actors

Referred to the Government regulation No. 8 in 2006 about financial reports and performance of the government agency, than describe moreover to the President Regulation No.29 in 2014 about SAKIP, and Ministry Regulation of State Apparatus and Bureaucratic Reformation No. 53 in 2014 about technical guide performance engagement and the steps to review of the performance report of government agency; so it can be seen that each of the actors have a role in the performance accountability system in government agency. It dominated by internal actors that is SKPD. It means that Education Department is the primary actors who have a role in arranging strategic planning in the education sector, create performance engagement than measure the education sector performance. Then manage performance data and make the reports of the

achievement of Education Department performance. While local inspectorate in the Sidoarjo Regency have a role in carrying out review and evaluate education sector performance.

If we look back to the activity scope in the performance accountability performance, so normatively there are any roles from several actors that forgettable. Society did not mentioned in the regulation about SAKIP. Government agency besides Education Department and Local Inspectorate that have a role in coordinating and planning of the education sector as well as monitoring and evaluating performance also did not accommodated normatively. Therefore, can be concluded that the regulative norm about SAKIP still narrow in regulating the roles of the actors involved.

Relations between Actors

As a system, performance accountability in the education sector beckon the existence of actors that relates of each other, or the existence of the activities that relates to create the cycle of performance accountability. Schacter (2000:3) explain that the relation between activities involves various actors. Those activities include of information, action and responses. Practically, the result of this research showed that the relation between actors in the education sector in Sidoarjo Regency build from coordination pattern. In the coordination pattern that implemented, each of the actors has the interests. It makes the coordination forum more dynamic. For ex., Bappeda in the Sidoarjo regency has the interest in the education planning and it will implement by Education Department. In the planning process, DPRD in the Sidoarjo Regency also involved in taking the decision about policy in the education sector.

Normatively, roles each of the actors and the relation patterns between actors about SAKIP still not answer the main problems about performance accountability in the government agency yet. It caused by the scope of SAKIP that still not explicitly involve an external factor, such as society and the representative of DPRD. Besides, other actors in the government such as Bappeda, TAPD, and Department of revenue, Financial Managing and Local Asset in Sidoarjo Regency also not asserted in the regulation.

Based on the analysis of the actors involved in the performance accountability system in the education sector, the role of each of the actors, and the relation pattern between actors, so can the second minor proposition is:

"If the SAKIP regulation assertively regulate about secondary actors, voting power, economic power and political power; regulate about the roles of each of the actors and the relation between actors in the performance accountability system, so the good and comprehensive relation pattern can be guaranteed between actors. It can affect positively to improve performance accountability system in the education field in Sidoarjo Regency".

Factors Influence the Implementation of Performance Accountability in the Education Field in Sidoarjo Regency Supporting Factors

The good coordination between the entire government agencies can be influence accountability system. Plumptre T (1981) in his article *Perspective Accountability in The Public Sector* give the demands to achieve the success of accountability, one of that is coordination. The good coordination between the entire government agencies was good to the development of accountability. Coordination is easy to stated but it is difficult to implemented, because it's often annoyed or harmed the government agency. In other words, coordination is difficult to implement because the existence of conflict interest in the party that coordinated. But with communication and coordination maximally, it could be the supporting factors of the performance accountability. Therefore, performance accountability in the education field can be achieved through continuous and comprehensive coordination and communication.

Constraining Factors

Plumptre T (1981) in his article *Perspective Accountability in The Public Sector* give the demands to achieve the success of accountability, one of that is exemplary Leadership. According to him, the sensitive, responsive and accountable leader will be more transparent to his subordinates and the public, so to meet the need of those he will require accountability practiced, starting from the lowest level. A conducive atmosphere is very favourable for the implementation of accountability in the government agencies. It was suitable with the accountability in Education Department in Sidoarjo Regency. To realize the sensitive, responsive and accountable government in the education field, so the accountability started from lowest level. However, it caused the accumulation of accountability, so it was difficult to manage, monitor, and evaluate it. The

magnitude of the responsibility of the Education Department in Sidoarjo Regency caused the lack understanding of the system as a whole.

The diverse mindset and the high of bureaucratic administration system is another problems face in the performance measurement. Understanding and improvement of bureaucratic performance in the delivering public service become the important issue that should attend of all parties. Bureaucratic performance had not been good in delivery public service in education sector; therefore, it will affect education department performance and society as whole in improving the accountability. It caused by the difficulty of determining whom exactly is required to run respective authorities in the Education Department. The detailed translation of the authority of the Education Department will be reduce the confusion of every field in running their tasks and functions as the performance improvement in Education Department.

The apparatus capabilities and bureaucratic resources are necessary to achieve the service orientation. Bureaucratic apparatus often, applying standard value and service norms unilaterally in the delivery of public service. Such as the service delivery is only based on the guidelines (instructions and implementation), so there are the tendency of the weak commitment of bureaucratic to the society. It was caused by the bureaucratic culture indoctrination process that directs the bureaucratic apparatus to always look up. During this time, bureaucratic apparatus have been accustomed to more altruistic to their leader interest rather than society interest as the education service user. The orientation of bureaucracy more accountable to their leader than to the public.

Based on the descriptions set out in the discussion of the third formulation of the problem, it can be formulated the third minor proposition is:

"If a system can be understood as a whole and the delegation of authority and duties can be communicated openly and more detailed it will be able to increase the effectiveness and the professionalism of the performance and ensure the synchronization and consistency of performance among RPJMD-RENSTRA-RENJA-LAKIP in the performance accountability system of the education field in Sidoarjo Regency".

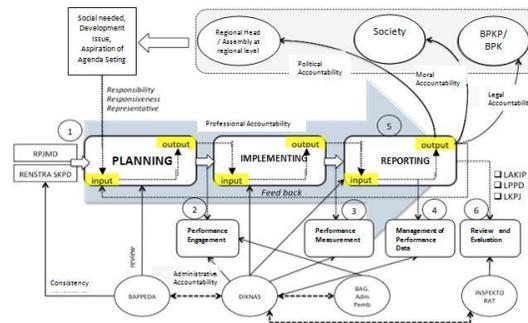
Having regard to the analysis of the performance accountability system of education, the role of the actor who is responsible for accountability in education and the factors that affect the implementation of accountability performance in education, it can be made the major proposition is:

"if the implementation of performance education in Education Department in Sidoarjo Regency more emphasis on substantive aspects as well as the understanding of the system that can be communicated openly and more detailed; the transfer of authority and task contain in the SAKIP regulation, it more clearly define the roles and relationship secondary actor, voting power, economic power and political power; it will be able to increase the effectiveness of performance accountability in the education field and to ensure the integrity of the performance between planning documents in the performance accountability system in the education field in Sidoarjo Regency".

Performance Accountability Model Development of Education in Sidoarjo Regency

The result showed that the performance accountability system has been happening does not have an integrated relationship between the accountability cycles. The existed accountability using assumption of input performance and more emphasize on how big the budget is used to run the government. Not on how much output or outcome that has resulted from the use of the budget. Existing accountability system emphasize the role of each actor in their main function. There is no relationship and coordination are mutually reinforcing in one unified system of accountability. Bappeda as SKPD who are responsible for the preparation of planning documents at the local government level, the result will be the reference and the main reference for the education department in preparing strategic planning of SKPD. But there is no mechanism to control whether SKPD planning in strategic plan is already aligned with planning document above. Evaluation mechanism are simply placed on the stage of reporting, the scope of the evaluation is the implementation of planning document. The weakness is the annual planning how to integrate the five-year plan, in other words integrating Renja of Education Department with Resntra. The tendency is compiled annually Renja not pay attention to Renstra as a planning document that need to be referenced. Similarly, the regional inspectorate should have the internal control functions for their role in the oversight function. So they have a role in the end of the accountability cycle when LAKIP been arranged.

Based on the theoretical references related to performance accountability and the result of the research in the field, so model that can be formulated by author can be seen in Figure 2 below.



Picture 2 Recommended Model of Performance Accountability in Education Department in Sidoarjo Regency

Source: Managed by Researcher

Performance accountability system defined as a cycle, not a partial action. Therefore, based on theoretical reference and the result of this research, the researcher try to formulate a model of performance accountability of the Education Department in a systems process cycle. As a system, components that always there is the input, process and output. INPUT as can be seen from planning process, its about how Education Department is responsive, responsibility and representative to accommodate the aspiration, development issues, and need servicing. Compound with breakdown mid-term planning documents, both RPJMD and sector plans. Voth of them (the community's aspirations and planning documents) is input to the planning process.

Within the framework of PROCESS, output form the planning stages is an input for the implementation stage. What are the provisions in the planning phase should be able to be translated into implementation stage, so that the performance measures between planning and implementation to be same and easily measured. Furthermore, within the framework of OUTPUT, the output of the implementation of programs and activities is input from the reporting stage, at this stage the scope of SAKIP for performance measurement is performed. Performance measurement is to measure whether the performance targets have been set at the planning stage has been achieved after the implementation stage is done. Performance measures may include budget performance and development performance. SAKIP scope further to be done at the reporting stage is performance data management, this scope intended in order the data performance has been measured can be stored as baseline data is neat and orderly, therefore it could be published as a form of liability or accountability. Reporting is the form of performance. The form can be LAKIP, LKPD and LKPI. Reports have been made (LAKIP) based on performance indicators has been established, subsequent review by the Inspectorate as the internal auditor of local government to be checked whether it has or not in accordance with what was planned in advance and see the writing norms of performance reports. When set to not appropriate by the inspectorate, the Education Department should improve it as recommended of inspectorate, but if it has been declared fit then continue to be evaluate both by internal and external auditors (BPKP and BPK). If this system (input-process-output) have been executed correctly, then professional accountability has been fulfilled.

Further explanation for the recommended model is the actors who involved in the performance accountability system. The actor as divided into primary and secondary actors. The primary actor is a major actor in the accountability system of education field that is Education Department in Sidoarjo Regency. Their role is to plan the program, activity and performance indicators with referring it through RPJMD and Renstra SKPD. They also attend the aspiration of society, development issue and political policy as the form of accountability values that are 3R (*responsible, responsiveness, representative*). The next task is arranging performance engagement based on the regulation of Ministry PAN-RB 53/2014, which every unit in the field level should promises to the Department Head and Department Head should promises to the Regent to achieve the integrity in a year. If it was running good, so administrative accountability, fulfil.

Secondary actors in this model are Bappeda, administration field of development, Inspectorate, BPKP & BPK, Society and Regent & DPRD. Bappeda have a role in controlling the plan that arranged by Education

Department based on the RPJMD. They look the consistency of it and carry out review, include they can be assess whether it was fulfil 3R value.

CONCLUSION

The conclusion of this research is the implementation of accountability in the Education Field in Sidoarjo Regency tend to focused in formality aspect and override substantive aspect. SAKIP regulation not regulate about secondary actors, voting power, economic power and political power, as well as the role of each other yet. Administration paradigm tend to attend formality aspect, so the perspective of development very narrow.

Recommendation

Therefore, needed to formulate performance indicator in the benefit level and impact level. The implementation of performance evaluation and LAKIP evaluation entirely in periodic also needed, so every period can be improve. It was also needed the sanctions and reward in supporting the implementation of SAKIP.

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