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**Analysis of The Implementation of Good Governance Uses a Balanced Scorecard in The
Field of Education**

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ABSTRACT

Bureaucratic reform is an important agenda in government administration. An important agenda in the administration of government includes the implementation of good government governance as a form of transparency and public accountability for governance. In East Kalimantan's education development strategy, the local government through the Department of Education is committed to providing education that is open, equitable and fair. Educational opportunities are wide open through programs launched in the grand educational design, namely Kaltim Cemerlang. The purpose of this study was to determine how the implementation of good governance, especially in the education sector in the East Kalimantan Provincial Education Department, using a balanced scorecard. The results show that transparency and accountability have been fulfilled as a form of accountability to the community, although there has been no implementation of customer satisfaction surveys to the community and employee satisfaction as a form of internal business processes. The results of this study also indicate that the use of the budget can be submitted by schools and reported openly through the official website of the East Kalimantan Provincial Government. It is hoped that the balanced scorecard can assist government administrators in planning and evaluating government programs to provide better education services.

Keywords: *Local Governance, Education, Transparency, Accountability, Kaltim Cemerlang.*

Abbreviations

APBN	: National Expenditure Budget
APBD	: Regional Expenditure Budget
BKD	: Regional Civil Service Agency
BOS	: School Operational Funds
LPMP	: Education Quality Assurance Institution
Musrenbang	: Development Planning Deliberation
PPDB	: New Student Admission
Perda	: Regional Regulation
RKPD	: Local Government Work Plan
TPP	: Additional Employee Income

Introduction

Starting the reform wave in 1998, there have been many changes to the system of government and state administration in Indonesia. Among them, the Indonesian government system has changed from an authoritarian government to more democratic government, the state administration system has changed from centralized to more decentralized and local governments have wider autonomy in carrying out government tasks and services to the community. The ideal administrative reform is reformation that includes all stakeholders, in addition to the government or public sector, is also involved to the business sector and civil society. (UNDP, 2015)

Indonesia was guarding bureaucratic reform by implementing good governance as a form of transparency and accountability of government agency services. Good governance is the

process of managing various areas of life (social, political, economic, etc.) in a country by involving various stakeholders and using natural and human resources in a manner consistent with the principles of community ¹³ participation, the rule of law, transparency, responsiveness, consensus oriented, equity and inclusiveness, effectiveness and efficiency, and public accountability.

In principle, good governance strives to achieve community life to develop better, through a set of public policies carried out conducted by fair, wise, transparent, accountable, participatory, responsive, well-managed and efficient institution. Basically, good governance refers to what the government should do, for example to reduce poverty or provide basic services to the community. Daniel Kauffman in Azhar, Boon Siong, Rozan, & Huseini, (2015) simplifies the indicators of good governance in how and what an accountable government does in fulfilling the property rights, education and health sectors. According to UNDP in Graham, the concept of good governance is a government that has characteristics or principles that must be adhered to and developed, such as, ¹ participation, rule of law, transparency, responsiveness, consensus-oriented, fairness, effectiveness and efficiency, accountability, strategic vision, and mutuality openness. (Graham, Amos, & Plumptre, 2003) Thus, a set of indicators towards good governance will improve the quality of government institutions in promoting certain specific policies as the key to successful development.

In the facts on the ground based on the Indonesian Governance Index (IGI) reported in 2014 that the performance of governance at the district/city level was poor (average 4.92 on a scale of 1 - 10). (Gismar et al., 2014) This indicator shows that government governance still needs to be improved and a system that can be implemented in every government office.

The commitment towards improving bureaucratic reform for the good governance in the province of East Kalimantan was marked by the 2014-2018 road map for bureaucratic reform. To build public trust and eliminate the negative image of the government bureaucracy, efforts are made to increase the capacity and accountability of bureaucratic performance. Several public services have transformed into e-governance, such as Electronic Procurement Services (LPSE), Licensing through One Stop Services (PTSP), E-Planning with SIPPD. In the field of education, it started with the Kaltim Cemerlang Scholarship with an online system and public services with an information system that can be widely accessed by the public. (Pemprov Kaltim, 2014)

In East Kalimantan's education development strategy, the local government through the Department of Education is committed to providing education that is open, equitable and fair. Educational opportunities are opened as widely as possible through programs launched in the grand educational design, namely Kaltim Cemerlang. Kaltim Cemerlang is a local government policy on education contained in Perda No. 3 of 2010 about the Implementation of Education. East Kalimantan in 2015 allocated 3.45% of the APBD (excluding APBN), amounting to 322 billion from 9.34 trillion for education financing. (Kemendikbud, 2015) This budget is used for all education programs in East Kalimantan Province, such as for, teachers, students, and schools which included several excellent programs, namely: educational scholarships, improving teacher welfare, access to education services with minimum service standards, BOS funds, and flagship schools. The aim of this policy is to equalize access to education for school-age communities at the high school (SMA) to tertiary education levels and to build superior and competitive human resources.

In 2015 the results of the Regional Education Accounts issued by the Ministry of Education and Culture showed that 9.34 trillion were allocated for education, which took up

3.42% of the total APBD. This relatively large allocation of funds compared to other provinces places East Kalimantan on unsatisfactory program results. The results of the Teacher Competency Test are still below the national average while scholarships and teacher welfare allowances have been specifically allocated outside of the teacher certification allowance. As many as 1,284 school buildings were damaged and 13,892 were slightly damaged. In addition, East Kalimantan ranks 30 out of 34 Provinces in terms of its human development index. (Kemendikbud, 2015) On the other hand, the assessment of the success of an agency is only seen from the absorption of the budget, not yet on the quality of the programs that are running or have been implemented.

Based on the conditions above, in the implementation of the application of good governance there are still several problems that need to be analyzed how the readiness of government units in changing bureaucratic reform with the e-governance system and good governance. Moreover the success of implementing a strategic plan lies ²² in achieving the goals and objectives of the organization's mission. Measurement of government performance is very important to improve agency performance. ¹⁷ Based on the description above, the researcher is interested in conducting research on the application of the principles of good governance in education programs at the East Kalimantan Education Department.

Material and Methods

This research used a qualitative approach with case study method, the research subjects were East Kalimantan Provincial Education Department. This research went through several stages, such as, preliminary studies, field research, data analysis and reporting. In the first stage, a preliminary study was carried out by conducting interviews and conducting confirmation using report documents that were searched through the government website. In the second stage, data

collection was carried out by conducting interviews with authorized sources from related agencies, field observations, questionnaire, and documentation in the form of reports. Interviews were conducted with 6 interviewees as key informants in the study. Field observations were made by looking directly at the research location. The questionnaire was used to collect data in the form of employee satisfaction which was adopted from other research instruments. Documents collected are in the form of program activity reports, accountability reports, and government regulations. In the next stage, the triangulation method in the form of sources and data as validation in qualitative research. Data analysis was carried out by the **process of data collection, data reduction, data display, and conclusions**. Balanced scorecard is used to categorize in analyzing research data. In the last stage, conclusions and recommendations are made to be reported to all parties concerned.

Result and Discussion

Stakeholder Perspective

Public participation and responsiveness are categorized as stakeholder perspectives. The results showed that public participation (parents and school) was carried out in two directions. The school committee, as a representative of the parents, submitted a proposal to the school and then the school submitted it to the Department of Education. The proposed items are school infrastructure, BOS funds, scholarships, and new student admissions (PPDB Online). All of these programs used an electronic service base. The weakness is that there has never been a survey on service satisfaction that can be used as feedback in improving government performance. Responsiveness in adapting to changes can be seen through the ability of agencies to adapt new policies from the central government. However, there is no community complaint management service that is easily accessible by parents.

Schools update data through integrated online education main data from the regions and the central government. Based on this dapodik data, proposals for programs from the grass root can be absorbed and submitted to the central government. An example is the application for BOS funds, as quoted from the following interviewer:

"Everyone has the same opportunities. Bosnas and Bosda are basically recorded in dapodik. All students and teachers who are registered will definitely receive the grant. " (W06)

"PPDB Online is a form of transparency in educational programs. New student admission criteria refer to the radius of the house to school distance. However, the admission is only 85% of the students who are accepted at the school, the rest of the students enter through the achievement path. " (W03)

Parents can easily view information about new student registration because of the online system. To changes in regulations, the Department of Education also has a fairly fast response, namely by fulfilling facilities. As quoted from the following informants:

"Sometimes we respond to changes with other actions and support. For example, there is a discourse on UNBK. That's what we discussed yesterday, it needs other support. If it is OK then a computer will be provided. " (W05)

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"Our level of responsiveness in the government is very good. Such as the compulsory education programs in East Kalimantan for 12 years, compared to other provinces which are still 9 years. So that in East Kalimantan education is free until SMA. At all levels, no fees are allowed. (W02)

What is still a weakness in this process is the difficulty of managing community complaints. Complaints that occur must be reported immediately and are still waiting for a long bureaucratic process to be resolved. The facilities on the website also did not provide any form of service such as instant messaging connected to the operator.

According to Waisistiono (2007), citizen participation is carried out not only at the implementation stage, but as a whole starting from the stages of policy formulation, implementation, evaluation and utilization of the results. In fact, in government agencies it is still rare to find a participatory process from planning to evaluation. Marked by the absence of criticism and suggestion boxes or online complaint services. Thus, the participation of parents and schools is only based on the stages of program implementation. The existence of this complaint management also proves the level of government responsiveness to events in society. Still according to Waisistiono (2007), to find out people's satisfaction with the services provided by the public sector, a periodic survey is needed to determine the level of customer satisfaction.

Internal Process Perspective

The internal process perspective is characterized by equity, rule of law, transparency and accountability. The principle of justice and the rule of law places all citizens having equal opportunities before the law or regulation. In the education program, the 12 year compulsory education is a policy intended for easy access to education for all citizens. In other educational programs, all people also have the same opportunity, marked by the opening of public information that is disseminated through websites or online messaging applications. Efforts to fulfill educational opportunities are also provided by the Kaltim Cemerlang scholarship program to help outstanding and underprivileged students. Transparency and accountability can be seen openly through the website and access to government performance accountability reports are presented easily which are reported annually. Unfortunately, in this internal process, there is no operational standard that ensures accuracy and duration of service. In addition, the performance accountability report document was also published quite late in the state administration period.

The principles of justice and legal certainty apply to all educational programs, including the 12 year compulsory education, Kaltim Cemerlang scholarship, and BOS funds. All students get the same opportunity fairly and equally. In addition, every policy has regulations that form its legal basis. As stated by the following sources:

"From finance, for example, the distribution of bosnas / bosda funds has been right on target with the budgets of each school, that have been regulated by law." (W01)

"For the 12 year compulsory education program, schools are not allowed to charge anything. If the school charges fees, it can be reported. " (W02)

In the aspect of transparency and accountability, almost all public institutions have an obligation to disclose all public information that can be accounted for. At the planning stage, for example, submission of school activity plans is made online. At the implementation stage, the distribution of BOS funds was in accordance with what had been proposed through dapodic data. In the evaluation stage, all government performance accountability reports are published through a website that can be accessed by everyone. As the results of interviews with the following sources:

"For planning transparency, it can be seen from the school activity plan submitted online" (W01)

"PPDB Online is a form of transparency in educational programs. New student admission criteria refer to the radius of the house to school distance. However, the admission is only 85% of the students who are accepted at the school, the rest of the students enter through the achievement path. " (W03)

The monitoring process continues to be carried out regularly from external parties by ombudsmand, BPK, and the evaluation team for the implementation of budget absorption. This supervisory function aims to improve government performance so that it can be accounted for.

8 Management control is a process in which organization strives to achieve the planned or desired results, or "performances". (Sljivic, Skorup, & Vukadinovic, 2015)

In this internal process, the weakness is that there is no operational standard that regulates service duration. In fact, in public service, duration and accuracy are very important things to fulfill customer satisfaction. From the results of observations, the work instruction flow is not visible in the information section or other rooms. Even though, ¹² one of the main element determining customer satisfaction is the customer's perception of service quality. (Ngo & Nguyen, 2016)

Innovation and Learning Perspective

The innovation and learning perspective measures the professionalism and competence of employees including the employee innovation in the Department of Education. Professionalism participation assessed with employees absences. Meanwhile competence still determines the placement at the beginning of work. Competency improvement is also carried out through regular training and education to staff. So far, there has never been an employee satisfaction survey conducted by the Department of Education. After conducting a survey by researchers to 39 civil servant the average level of employee satisfaction was 76.6%. Training also applied to teachers in schools as part of the authority of the Department of Education. Basically, every employee already has a Key Performance Indicators (KPI) but it has not been used as a database in assessing employee performance which has an impact on increasing employee professionalism.

Attendance is one indicator in performance appraisal. According to the sources, attendance is the main indicator to get performance allowances.

"One way to overcome this is by imposing TPP cuts for employees who do not meet working hours. This applies to PNS and Non PNS. " (W01)

"In the meantime, the Additional Employee Income (TPP) is actually measured from performance. However, employee performance has not been measured by personal achievement, not yet. But employee performance is measured based on discipline

(working hours). For example, if he does not come to work, his TPP is cut, for example 5%, if he is late without reason, 3% a day, if without reason, 5%." (W05)

It is hoped that this allowance cut will increase the professionalism and service quality of employees at the Department of Education. Unfortunately, the existing KPIs have not yet become a determining factor in the provision of wages. According to Soemohadiwidjojo in Lubis & Kusumanto, (2018) the key Performance Indicator (KPI) is a series of key indicators that are measurable and provide information on the extent to which strategic goals imposed on an organization have been successfully achieved.

Another indicator from the perspective of innovation and learning is the improvement of employee competencies. This increased competence is through education and training for staff and teachers who are under the authority of the Department of Education. According to the sources:

"For teachers, so far there are educational scholarships for undergraduate and postgraduate qualifications. While the employees here go through BKD for the budget and the process. Because now the budget is limited, the training budget is earmarked for compulsory certification, namely the procurement of goods and services."(W02)

"Increasing teacher competence is usually held by training by the field of workforce in collaboration with LPMP." (W03)

The education and training process is one way to improve competence. Based on research conducted by Budiningsih, Soehari, & Ahmad (2017) training contribute to the achievement of competencies work for as much as 45.5%, while the remaining 55,5 % of other factor such as, working environment, leaders' support, reward system, suport infrastructure support work, etc.

Financial Perspective

In contrast to profit organizations, the financial perspective in government institutions is measured by budget absorption. In 2017 the Department of Education's budget absorption capacity reached more than 90% of the funds approved by the government. Budget savings are

carried out by making efficient use of the budget. During the last five years the results of audits of the Department of Education by Audit Board of the Republic of Indonesia (BPK) have been rated as fair without exception. Based on the results of interviews with the following sources:

"For 2017 the absorption capacity of the Department of Education is more than 90%. This is sufficient to indicate that the absorption of the Department of Education budget is good enough." (W01)

"The absorption capacity is very good, averaging over 80% of all." (W02)

The budget process starts from the Musrenbang at the sub-district level down to the province. The result is a Regional Government Work Plan (RKPD) that forms the basis for budget submissions. Efforts are made to improve efficiency is to create a priority scale of activities. As quoted from the following sources:

"We have made efficiency and effectiveness in the finance department. By making a priority scale in carrying out activities. This has been done since the budgeting process in which priority activities receive funding in the first quarter." (W01)

"Efficiency is done by choosing programs that are priority and which are not. Priority programs are maintained, those that are not prioritized are deleted so far, like before, with many programs with small budgets, we have reduced many priority programs." (W02)

In addition, to measure efficiency is to see the volume of work with the planned target.

As the following interview results:

"We have an activity report. As long as the work volume is on target and there is a budget remaining, it is efficient." (W05)

Basically, the Education Office has implemented effectiveness and efficiency with indicators of budget absorption. However, according to Sumenge in South, Tinangon, & Rondonuwu (2016) the efficiency indicator describes the relationship between resource input by an organizational unit and the resulting output. Meanwhile, effectiveness is the relationship between output and objectives. (South et al., 2016). Basically, the concept of **Social Return On Investment (SROI)** can be applied in non-profit organizations, including the government. Based on the results of research conducted by Purwohedi & Gurd (2019) a case study on community-

based wastewater treatment, ⁷ using participatory SROI, project management is substantially improved through better project priorities, performance measurement and project accountability.

Conclusion

Public participation and responsiveness are categorized as indicators of stakeholder perspectives. The results show that public participation (parents and schools) is carried out in two directions and responsiveness to change adjustment can be seen through the ability of agencies to adapt new policies from the central government.

The internal process perspective meets the criteria of equity, rule of law, transparency and accountability. In principle, all education programs apply to all residents of East Kalimantan and all information and activity documents can be accessed through the official government website.

The perspective of innovation and learning has not been optimal in the planning process for employee development and there are no appropriate indicators to assess employee competence and professionalism.

In contrast to profit organizations, the financial perspective in government institutions is measured by budget absorption. Efforts made for financial effectiveness and efficiency include budget savings by analyzing budget use priorities. During the last five years the results of audits of the Department of Education by the BPK have been rated as fair without exception.

¹⁸

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