

THE ACCOUNTABILITY OF THE MANAGEMENT OF EDUCATIONAL SUPPORTING FUND OF WEST PAPUA PROVINCE: A STUDY OF THE RESPONSE TO THE ORGANIZATIONAL STRATEGIC ENVIRONMENT

Suardi Thamal¹, Sangkala², Mohamad Thahir Haning², and Hamsina²

¹Doctoral Program, Hasanuddin University, INDONESIA

²Lecturer, Hasanuddin University, INDONESIA

Corresponding author: thahir.haning@gmail.com

ABSTRACT

Accountability of a public organization usually uses standard accountability therefore when organization accountability environment change, the organization cannot respond well to change causing not optimal attainment of the organizational targets. The research aims to disclose the management of educational support funding for the improvement of educational quality of West Papuan Province in the budgetary year of 2010 – 2014. To meet that objective, the focus of the research should be specifically directed to analysis effort of what type of accountability, how it responds to its accountability environment, what kind of challenges that the West Papuan Province faces in its accountability environment. The approach of the study used is qualitative with data collection techniques of interview, observation, and documentary analysis. The result indicates that the accountability type used by the government of West Papua Province is Tight Legal Accountability that gives no opportunity for the regional government to use other types of accountability such as reactive, anticipative, and discretion. Besides, the response of the government of West Papuan Province in facing the demand of the organizational environmental changes is relatively small. So is the challenge faced by the government in applying the type of organizational strategic environmental accountability because there is a kind pressure and political power, economic and social problems, technology barrier, low public trust, and the professionalism of the apparatus, less optimal supervision, and the finance and administration do not support the implementation of accountability.

Keywords: Funding management, accountability, organizational response, challenge of educational.

INTRODUCTION

The importance the government's accountability particularly of the regional government is the central issue in the practice of governance in Indonesia. This issue comes up due to the dynamics that demand changes in the implementation of the government's accountability which is so far tightly closed and authoritarian. This demand is getting stronger along with the emergence of reform movement aiming at reorganising relationship between the community and the government as an implementation of a democratic government. The laws of the regional government Law No. 22 of 1999, No. 32 of 2004, and No.23 of 2014 are the implementation of the government's wishes to respond to the community's need. Such laws have an impact on the changes of the form of government from centralistic type to decentralistic one which means there is an autonomy given by the central government to the regional government to manage the regional government matters. This kind of change brings about some consequences to the regional government that it should be more

democratic and effective in performing its public serving function, more responsive, more capable of formulating policies in line with the regional community's priorities, law implementation that guarantees human rights, has social justice, and more accountable.

In order to run the regional government accountable, the central government issued Presidential Instruction No. 7 of 1999 about the accountability of the performance of the government institution (LAKIP). The presidential Instruction requires every governmental institution as part of the state officials to be responsible for the implementation of their main duties and functions, and to uphold the authority to manage resources based on a strategic plan set up by each institution. The accountability intended is in the form of a report presented to the central government which is called the regional government accountability report.

One of the delegated authorities by the central government is to implement the 9 year compulsory education stipulated in the Law No. 47 of 2008 about the compulsory education which is implemented by the regional government. The aim of this law is to improve the standard of living of the community through the implementation of the obligation of the citizens aged 7 to 12 years old and 12 to 15 years old to complete their compulsory education six years in primary school and three years in junior secondary school.

The 9 year compulsory educational policy was enacted by the central government then it was supported by the presidential instruction No. 1 of 1994 stipulating about the implementation basic compulsory education and the national development program (PROPENAS)

The government of West Papua then responded to the central government by inserting into its educational vision and mission 'to create a west Papuan individual who is smart, highly competitive, and dignified in order to reach a democratic and just West Papuan Province, prosperous, and self-sufficient. Based on such vision, targets of educational development were set in the period of 2010 to 2014 which was to increase the duration of the schooling time of West Papuan community characterised by: a) an increase in number of the population's participation (aged between 0 – 15 years old) in education and b) a decrease in number of school dropouts, and c) a decrease in number of illiterate of people aged between 15 to 45 years old. The increase of school leavers' quality in West Papuan Province is indicated by the increase in the grade of the national exam result of Junior Secondary School (SMP), Senior Secondary School (SMA), and Vocational Secondary School (SMK), and also an increasing number of schools which meet the standard of national education marked by: a) more schools accredited with at least B, and b) increasing number of teachers with qualifications of D4 and S1 possessing a certificate.

To meet the educational targets, it has to be supported by funding from both the central and the regional governments particularly the special autonomy fund of the province which always increases every year. Seen from the increase of budget every year, it should be followed by the improvement of educational quality as indicated by the education in the period of 2010 to 2015. But when the attainment was measured with cumulative indicator of educational development index, the change was not significant which means the result is not comparable with the funding spent for it (see table 1.)

Table 1. Education Development Index in West Papuan Province (measured from the ability to read the Latin alphabet) of 2011 to 2015

Indicator	2011	2012	2013	2014	2015
Literate number	92.87	93.74	93.95	-	-
Average of school duration	6.82	6.87	6.91	6.96	7.01
School participation number of 7 to 24 years of age	66.67	68.57	71.10	75.62	75.82

Source: Statistics Central Bureau of West Papuan Province, 2017

Table 2. Budget Allocation in the Field of Education 2011 to 2015

No	Year	Allocation	Implementation
1	2011	66.666.998.000,-	62.896.393.320,-
2	2012	51.716.040.000,-	51.204.207.000,-
3	2013	48.913.449.005,-	45.017.878.008,-
4	2014	95.532.263.000,-	92.064.619.570,-
5	2015	86.915.172.000,-	63.524.355.354,-
Amount		349.743.922.005,-	314.707.453.252,-

Source: Educational Office of West Papuan Province, 2017.

Each budget allocation made very year was very large as seen in Table 2. When the budget allocation was analysed the budget allocation to reach the target of increasing educational quality of the province within the period of 2011 – 2015, it is obvious that there has not been any relevance between the fund allocated for it and the realization of the educational index in the West Papuan Province. This result is comparable with the statistical data from the Statistical Bureau of West Papuan Province of 2015 stating that the educational index of the province is still in the the average national index.

Compared to other provinces that the index attained within th year 2010 to 2015 is lower than other provinces in Indonesia (The Central Statistical Bureau, 2010 – 2015). Such attainment also indicates that the various policies, strategy, programs along with their funding have not shown any significant improvement causing people to ask question why fund allocation of central governments and special autonomy every year has not been able to raise the educational index of its development? This question should be analysed with the point of view of the implementation of its accountability of the use of educational fund. Has it been in line with accountability mechanism or not?

In the theoretical perspective, accountability is perceived into two senses: broad and limited senses. The broad sense is in terms of evaluation and not analytical while accountability in limited sense is the analytical nature of it particularly in relation to responsiveness and responsibility in action and behavior to be transparent, and fair with appropriate way. (Boven, 2006). While, according to Cooper (2007) accountability is the responsibility to someone, superior or institution while responsibility is something while obligation is the responsibility for something a certain level of performance or purpose *intangible* like public demand. Cooper (2007) adds that in the hierarchical system, there is a command relationship between the key actor and stakeholders. Therefore, in the terminology of accountability, the public authority should: 1) be responsible to their superiors in the chain of administration command, 2) be responsible to his/her direct superior in the governmental chain command, and 3) be responsible to the community in the democratic chain of command. Particularly, in the

terminology of obligation to serve the community and maintain their trust. Cooper (2007) further said that responsibility hierarchy is indeed reversed, first is to the community and then to the superior (the selected authority in the governmental structure and finally the direct superior. Therefore the accountability idea, the responsibility and the obligation are technically different.

According to Kern (1996), the accountability of a public organization (government) basically manages the accountability environment well. Accountability environment in Kern's idea can be divided into two: accountability that focuses on external environment and the one that focuses on the internal environment. The external accountability assumes that organisations basically reactive in their nature in maintaining the public trust which means that once the accountability standar is accepted, the organization should react by showing its obligation to the law or responsive to the public demand. The internal accountability is a kind of pro-active form of the organization in the effort of maintaining the public trust. This perspective contains important elements unfound in the accountability definition so far in which the government more pro-active to respond to its environment. The government should strategically try very hard to apply accountability system enacted based on the adjustability with the environment where it performs its activities. In essence, accountability contains 3 elements: *firstly* the highest authority holder demands from the organization or individual officer to be responsible; *secondly* the performance standard is the responsibility of the organization, and *thirdly* response to the internal environmental accountability is mandatory (Kern, 1996).

The previous relevant studies but substantially different with this study was Sadjianto (2000) analyzing how government accountability was measured with performance measurement of Nusantoro and Heru (2007) analyzing the relationship between the implementation system of the accountability of public performance and the Tasikmalaya Regency performance. Meanwhile, Subiyantoro and Yohannes (2011) examine the accountability of the implementation of performance-based budgeting of the city of Mojokerto. The study of Erryana (2014) investigated the factors determining the accountability of financial report of a regional government. Wina and Haska (2015) focus their study on the impact of the implementation of accounting standard report of public sector and the supervision of financial report quality of the accountability of the performance of a governmental institution. The study performed by Riswanto (2016) analysed the influence of accountability and transparency of the financial management of the regional government of Jember Regency.

Based on the ideas of the studies above, the focus of this study is *how the accountability of the management of educational funds of the government of West Papuan Province was in attaining the objective of the education of the province in the period between 2011 and 2015*. In more detail, the focus is what type of accountability is used by the government of West Papuan Province to support the achievement of the educational development targets of 2010 – 2014? What are the responses of the Educational Office of the Province in the management of the accountability environment? What are the opportunities and challenges faced by by the educational office of the province in managing the accountability environment?

METHODOLOGY

The approach used for the study is qualitative and the focus is to explore what type of accountability the government of the province has in relation to the management of educational fund of the province and its response to strategic environment performed by the

province government. The environment intended is an external environment represented by an accountability standard (*standard of assessment*) in the form of explicit accountability (*de jure*) represented by legal accountability/compliance and anticipative accountability/advocacy. While the standard of accountability implicit in nature is represented by negotiated accountability/responsiveness and discretionary accountability/judgement including in the responsiveness of the organization whose forms can be either tactical (reactive) or strategic (proactive).

The primary data are originated from the key informants governor, regional secretary, the head of the Chamber for Regional Development Plan (Bappeda), the head of educational office, the head of offices related to educational program, the subhead of educational program, the head of educational office in the cities and regencies receiving program aid. Primary school and secondary school principals, the head of religion Office of the Department of Religion, the subhead of education, the regional parliament / the commission in charge of education sector, the heads of school committee, the school principals, While the secondary data were obtained from different documentary tracing of educational rules and laws, relevant educational researches.

RESULT AND DISCUSSION

The optimal the achievement of the development in education between 2010 and 2014 of the government of West Papuan Province was analyzed from the perspective of the use of the type of accountability and its response to the changes of the organizational environment. The effort to achieve the objectives of the educational development in the period of 2010 and 2014 is analyzed in two accountability standards: 1) explicit performance standard which means the government of the province arranges accountability management and the educational support (aid) is assessed explicitly based on legal aspects and negotiation, and 2) Implicit performance standard (informal) which is anticipative and discretion accountability.

1. Accountability Type Used by the Government of West Papuan Province in Managing Educational Fund

The findings as a result of strategic environmental scanning of the government of the province reveal that the primary reference to run the accountability in the implementation of educational program funded every year always refers to rules and regulations. The rules and regulations intended are Minister of Education Rules No 37 of 2010 about technical implementation rule School Operational Fund (BOS) of 2011, the rules of the Minister of Education and Culture No. 51 of 2011 of technical guidance of 2012 school aid fund (BOS), the rule of Minister of Education and Culture No. 76 of 2012 about the technical guidance of similar fund in 2013, No. 101 of 2013 about the technical guidance of the same fund for 2014, and the regulation of the Minister of Finance No. 247/PMK.07/2010. The laws and regulations as the basis for the government relevant to the characteristics of the type of the legal accountability that is the management of organizational accountability has formal rules (Kearn, 1996). Rosen even suggested that the authority that the government implements should be based on the law (Rosen, 1989).

The person who strengthens the implementation of accountability standard for every program is the governor in this case performed by the head of educational office who specifically is given an authority to deal with everything in relation to the attainment of vision, mission, and objective of the program and the target of the development in the sector of education. This means that the rules and regulations used should be monitored and implemented by an actor

in line with the standard used in the accountability of the management of the fund allocated for education.

In implementing the legal accountability, many obstacles may appear. However, the strategy and tactics to be used by the government of West Papuan Province to ensure that the management of education fund aid (BOS) is always accountable through postponing the fund distribution when the accountable report has not been submitted. This is deliberately made so to establish disciplinary act of every fund recipient that s/he uses the fund as intended and in time. This condition causes the report of the use of the fund does not run as it is supposed to be as scheduled and this also affects the educational office.

In an organization, sometimes it cannot be denied that the informal accountability standard agreed by the parties involved in the report of the document to be used to inspect and complete the formal report. In terms of anticipating the unfulfilling organizational formal accountability, informal (implicit) accountability can be used. This according to Kearn (1996) is one of the tactical approaches as a reflection against the response of the organization due to the strong pressure from the external environment of the organization urging to act as soon as possible. However, in the implementation of the accountability of the use of educational fund so far was not used. The reason is because the formal accountability should become a reference therefore there is no need to have informal accountability; such accountability has sufficiently accommodated the need for a good accountability. The implementation guide and the technical guide are the instruments used to ensure that the accountability in every part involved is accomplished and the form of it is similar and is accountable in law.

An organization is always facing the changes of environment which sometimes is uncontrollable. The same condition may apply to accountability environment and that is normal. In the educational fund management of West Papuan Province, however, did not do anything because the government assumed that the accountability environment did not change except few changes in rules and regulations coming from the central government. Such attitude of the local government indicates that the structure and actors in the organization of the government are not sensitive to the change in accountability environment. It also shows that the regional government is not really ready when there is a change. Accountability environment of an organization is not only prepared because there is an internal necessity of the organization but also made with external consideration (Kearn, 1996). In the view of strategic management particularly, the management of accountability environment should focus on inclination and outside events (opportunity and challenge) and also the internal environment of the organization and the internal occurrence of the organization (strength and weakness (Kearn, 1996).

As Kearn (1996) stated that accountability should not only be reactive but also anticipative to anticipate the appearance of performance standard, expectation, and to take a pro-active step to ensure the public trust has been fulfilled. Kearn (1996) termed it as internal accountability. However, in the implementation of the accountability of the educational fund management in the West Papuan Province such things are not performed.

Beside Legal accountability, there is also negotiating accountability. This type is performed when social values shift and the trust of the political value and the priority which is not arranged based on legal accountability, administrative regulations or bureaucratic supervision which has no rules. As a consequence, its accountability form should be negotiated beforehand with certain parties due to its debatable nature. What the government of West

Papuan Province practiced indicates that the negotiating accountability was not used. As a matter of fact, the authority in the province was afraid when the negotiating accountability was open it will stimulate different problems because the form and the punctuality of the report until this very day have not run as they should be. What is more, it when the informal accountability is used then it would leave further from legal accountability.

Another accountability offered by the concept of strategic environmental accountability is anticipative accountability. This kind of accountability indicates that the leader can prepare other type of accountability in fulfilling the demand of the external parties. The study indicates that the accountability that was once proposed was the accountability of anticipative in its nature but the provincial government of Western Papua never responded to it because it is never performed before. In fact, Kearn (1996) stated that every public officer who is given responsibility should be able to anticipate the demand to form a new accountability standard. An organization should be able to anticipate different accountability needs by establishing strong internal supervision and self-checking within the organization and by replacing the internal rules with the rules from outside of the organization.

The last accountability offered in terms of accountability strategic environment is discretion accountability which is part of the strategic accountability. The discretion accountability according to Kearn (1996) occurred when a public officer was given a great opportunity to perform a professional consideration in establishing his own accountability form and he was also given a freedom to design and apply his accountability system, despite he should be wise and very careful to be assessed.

In the practice of educational fund accountability in the government of West Papuan Province, which had been given to the schools in the province with the period of 2010 to 2014, it indicates that the implementation of accountability type of discretion was never been performed. The implementation guide, the technical guide, the standard of operational procedure in the design of the accountability of the management of educational fund of the province have become the primary reference so when they are not performed sanction can be imposed.

The use of merely legal type accountability in the management of educational fund to reach the objective of the development in the educational sector the period of 2010 and 2014 reveals that due to the law and regulations imposed by the central government, the accountability of the management of the educational fund causes the regional government to lose interest and opportunity to apply the other types of accountability despite the condition and dynamics faced demand other alternative accountability types. The assessment standard of the school operational fund aid (BOS) constitutes one aspect.

2. The Response of the West Papuan Province Government in the Management of Accountability Environment

The main purpose of a strategic management system is to reach a precise suitability between the organization and its environment (Kearn, 1996). The reaction form of an organization could be in the form of being reactive or tactical or pro-active (strategic). Reactive response (tactical) can be done in two ways: by fulfilling the accountability standard or legal accountability and responsive i.e. respond to its accountability by means of negotiation. While the form of strategic response (pro-active) can be done in two ways that is by performing the anticipative accountability and discretion one which is through (judgment) accountability which has no legal base.

The study indicates that the government of West Papuan Province in responding to its accountability environment only used reactive accountability (tactical). The reactive accountability was legal accountability while other accountabilities were negotiation accountability while anticipative and discretion accountabilities were not used. In fact, according to Kern (1996) the government should be able to see and respond to the shifting of social values, beliefs, political values, and priorities which are not set by law, administrative regulations, or bureaucracy supervision. There is a need to be responsible according to the standard already settled in law and regulation but such law and regulation are vague or unclear perceived by the public. The government of West Papuan Province does not consider as Kern (1996) suggested, they tend to use legal accountability as an accountability type to be used as a guide compared to considering the demand of accountability environment that constantly changes.

3. The Challenges in Managing Accountability Environment

Accountability in the context of public administration has a strategic position because accountability is the center of governmental administrative practice (Frederickson, 1997). Accountability is the main objective of a democratic government in the sense of how to control the implementation of authority that has been delegated (Smith, 1971). Therefore, accountability is a concept that continuously undergoes development and continuously to be used because it provides image of the existence of transparency and trust for the government that runs it. Frederickson (1997) stated that the management of government is basically not only to gain economic purpose and efficiency but also in the context of relationship between state responsibility and the community. Such a good relationship can be seen from the extent of how good the governments place the community in every government's activity. One of the forms of that good relationship can be seen in the extent to which the government is always be responsible for all their activities to the community through the mechanism of accountability.

In the context of the implementation of accountability of educational fund management in the province of West Papuan Province in supporting the attainment of the target of education 2010 – 2014, it was found fact that the application of the other types of accountability like accountability of negotiation, anticipative, and discretion is accomplished. However, it can be concluded that it is because the challenge of the unimplentation of other accountabilities because the regional government put too much emphasis on the implementation of legal type (standard) of accountability. Therefore, it does not open way to other types of accountability, despite the dynamics and demands of the importance of the use of other types of accountabilities. It can be summarized that if an organization is required to establish legal-based accountability, the initiative of the local government to use other types of accountability should be ignored even though the environment demands different types of accountability.

CONCLUSIONS

In the context of accountability environmental management in the province of West Papua and in relation to the management of educational fund to support the attainment of educational development in the period of 2010 to 2014, it focuses on the the legal accountability (standard). The way fund aid management accountability was set by the central government by issuing implementation guide, technical guide, and procedure operational standard. These 3 references make the provincial government could not use reactive, anticipative, and discretion accountabilities.

The implementation of other accountabilities such as negotiation (informal), reactive, anticipative, and discretion (strategic) as a consequence of an organization should be adjustable to the changes and demand of the organizational environment in which case was not so. The main cause why it was not easy to design and apply the various accountability models because the strong pressure of the central government which requires that the management of accountability of the educational aid should be in line with the rules of law and regulations.

REFERENCES

- Cooper, Phillip J. 2007. *Public Law and Public Administration*. USA: Thomson/Wadsworth.
- Erryana, Vinda, 2014. *Determinants of Regional Government financial reporting accountability (Empirical study on local government in Central Java)*. Semarang: Universitas Sultan Agung.
- Frederickson, H. George. 1997. *The Spirit of Public Administration*. San Fransisco: Jossey-Bass Publisher.
- Kearns, Kevin, K. 1996. *Managing for Accountability: Preserving the Public Trust in Public and Nonprofit Organization*. San Fransisco: Jossey-Bass Publisher.
- Nusantoro, Sunano Agus, dan Heru Subiyantoro. 2003. *Effectiveness of Implementing Government Institutional Performance Accountability Systems in Tasikmalaya District*. <https://www.stialan.ac.id/artikel/artikel%20sunarno.Pdf>.
- Riswanto, Natak. 2016. *Analysis of the Effect of Regional Financial Management Accountability and Transparency on the Performance of the Regional Government of Jember Regency*. Thesis 2016. Universitas Jember.
- Rosen, B. 1989, *Holding Government Buraucracy Accountable*. (2 nd ed). New York: Praeger.
- Sadjiarto, Arja. 2000. *Accountability and Measurement of Government Performance*. <http://puslit.patra.ac.id/journals/accounting/>.
- Shafritz, J.M. The HarperCollins Dictionay of American Government and Politics. New York: HarperCollins, 1992.
- Smith, B.L.R. 1971. *Accountability and Independence in the Contract State*. In B.L.R. Smith and D. Hague (eds), *the Dilemma of Accountability in Modern Government: Independence Versus Control*. New York: St Martin's Press.
- Subiyantoro, Yohannes Y. 2011. *Effect of Performance Based Budget Implementation on Accountability at the City Planning and Development Agency in Mojokerto City*. Surabaya: Stikom Surabaya. Documents:
- Instruction of the President of the Republic of Indonesia Number 7-year 1999 regarding Performance Accountability of Government Agencies. Jakarta, Cabinet Secretariat of Republic of Indonesia. Head of the Legislative Bureau II.
- The Regulation of Government of Republic of Indonesia Number 8-year 2006 regarding Financial Reporting and Performance of Government Agencies. Jakarta, Minister of State Secretary for Legislation.
- Central Statistics Agency, Human Development Index Report 2011-2017 (A New Method). www.bps.go.id.
- Act Number 23-year 2014 regarding Local Government. [www.http://pih.kemlu.go.id/files/UU0232014.pdf](http://pih.kemlu.go.id/files/UU0232014.pdf)
- Long and Mid-term Plan of West Papua Province year 2012-2016 and 2008-2012. Manokwari, The Regional Secretariat of West Papua Province.
- Phase 2 Year 2006 Completion of Comprehensive Basic Education Acceleration Proposal. Depok City Education Office.

- Education Development Index of West Papua Province from 2011 to 2015. 2017. Manokwari. Central Statistics Agency of West Papua Province.
- National Development Program year 2000-2004, Educational Development. Ministry of National Education.
- Completion Movement for Compulsory Basic Education 9 Year 2006-2008. Ministry of National Education.
- Act Number 2-year 1989 regarding National Education. Jakarta. Ministry of State Secretariat.
- Act Number 23-year 2014 regarding Regional Government. Jakarta. Ministry of State Secretariat.
- Act Number 47-year 2008 regarding Compulsory Education. Jakarta. Ministry of State Secretariat.
- Act Number 1-year 1994 regarding Implementation of Compulsory Basic Education. Jakarta. Ministry of State Secretariat.
- Regulation of the Minister of National Education of the Republic of Indonesia Number 37 of 2011 regarding the guidelines of school operational fund support (BOS) year 2013. Head of the Law and Organization Bureau of the Ministry of National Education.
- Regulation of the Minister of National Education of the Republic of Indonesia Number 101 of 2013 regarding Technical Instructions for Using School Operational Assistance Funds year 2011. Head of the Law and Organization Bureau of the Ministry of National Education.
- Regulation of the Minister of Finance Number 247/PMK.07/2010 regarding General Guidelines and Temporary Allocation of School Operational Assistance for District and City Regional Governments for Budget Year 2011.