

Implementation of Good Governance on Education Operational Cost Policy in DKI Jakarta

¹Leni Indrawati, ^{2*}Faris Shafrullah, ³Hyronimus Rowa, ⁴Bahrullah Akbar, ⁵Khasan Effendy, ⁶Sampara Lukman, ⁷Layla Kurniawati, ⁸Fieghie Fadila, ⁹Putri Ayu Pratiwi, ¹⁰Solahuddin Ismail

¹ Lecturer University of Azzahra, Jakarta

^{2*}Alumni University of Padjadjaran, Bandung

^{3,4,5,6,7} Lecturer IPDN, Bandung,

⁸ Doctoral Program in Management Science, University of Brawijaya, Malang,

⁹ Lecturer Kupang State Polytechnic.

¹⁰LecturerUniversiti Utara Malaysia

^{2*} Correspondence : rollex28@gmail.com

Abstract

The implementation of good governance on the policy of the Operational Cost of Education is the main factor in the success indicator of school performance. The Regulation of the Governor of DKI Jakarta Province is made as a guide in implementing the Operational Cost of Education in schools.

The purpose of this study is to support orderly administration in the context of financing educational operational activities, improve accessibility and quality of learning in educational units in the Special Capital Region of Jakarta Province. In addition, the aim is to support the realization of transparency and accountability in the financial management of the Education Unit, minimizing the level of irregularities and corruption.

The method used is qualitative with triangulation, data obtained from interviews conducted with officials from the Education Office, Education Sub-department officials, school principals and their staff as well as from school report documents.

The results of the research are that the Governor's Regulations that have been made have not started with an Academy and Feasibility Study Manuscript; there is an overlap between one article and another; Allocation of Education Operational Cost funds based on the fiscal year where school activities are based on the school year; Schools get funds every three months, while schools have difficulty paying their monthly bills; The governor's regulation should be made to regulate from now until the future, instead of being made to regulate something with a backward date, this condition cancels all activities that have been carried out by the school.

Keywords— good governance and educational operational costs

Introduction

The government, in this case the Governor of DKI Jakarta Province, Mr. Anies Baswedan, issued a policy in the form of Regulation of the Governor of DKI Jakarta Province Number 120 of 2020, concerning Guidelines for Financial

Management in Education Units. The existence of this gubernatorial regulation aims to support orderly administration in the context of financing educational operational activities, improve accessibility and quality of learning in educational units in the Special Capital Region

of Jakarta Province. In addition, the goal is to support the realization of transparency and accountability in the financial management of the Education Unit, minimizing the level of irregularities and corruption (Shafrullah, 2019 & 2022; Indrawati et.al 2021; Setiawati et al, 2022).

In addition, this Governor Regulation was issued which revoked several other Governor Regulations, namely Governor Regulation Number 140 of 2014, Number 59 of 2016, Number 102 of 2016, Number 246 of 2016, Number 7 of 2018, and Number 107 of 2018 were revoked and declared not applicable. Therefore, the implementation of education must carry out the mandate contained in the new governor's regulation and carry out the mandate of good governance principles. The principles of good governance are transparency, participation, law enforcement, foresight, equality, responsiveness, professionalism, accountability, supervision, as well as efficient and effective. Furthermore, operational policies in managing education operational cost funds that must be carried out must be guided by this new governor regulation. The principle of good governance is to focus on achieving organizational goals and having an impact on citizens, producing effective organizational performance with clarity of functions and roles of each element, promoting organizational values as a unit that shapes behavior to share roles, share information, make transparent policies and manage risk, build the capacity and capability of government institutions to become more effective, embrace stakeholders and create real accountability. The implementation of the principles of good governance will bring better governance.

According to the Association of Governors, Regents, Mayors, Provincial DPRD, Regency DPRD, and City DPRD throughout Indonesia, that the parameter or measure of the implementation of good governance, can be implemented and the state's goals, to prosper and educate the people, is the application of the ten principles of Good Governance that must

be carried out in making government policies, namely as follows:

1. Participatory; is to encourage every citizen to exercise the right to express opinions in the decision-making process that concerns the interests of the community, either directly or indirectly.
2. Law Enforcement; is to realize a fair law enforcement for all parties without exception, upholding human rights and paying attention to the values that live in society.
3. Transparency; is to create mutual trust between the government and the public through the provision of information and ensuring the ease of obtaining accurate and adequate information.
4. Equality; is to provide equal opportunities for every member of society to improve their welfare.
5. Responsiveness; is to increase the sensitivity of government administrators to the aspirations of the people without exception.
6. Foresight; is to build a region based on a clear vision and strategy and to involve citizens in the entire development process, so that residents feel they have ownership and are partly responsible for the progress of their region.
7. Accountability; is to increase the accountability of decision makers in all fields involving the interests of the wider community.
8. Supervision; is to increase efforts to supervise the administration of government and development by seeking involvement of the private sector and the wider community.
9. Efficiency and Effectiveness; is to ensure the implementation of services to the community by using the available resources optimally and responsibly.
10. Professionalism; is to improve the ability and morale of government administrators to be able to provide easy, fast, precise services at affordable costs.

Furthermore, the application of these 10 principles of good governance must be carried out by every regional apparatus organization in the DKI Jakarta Provincial Government, so that policy implementation becomes more orderly, more effective and more efficient for the wider community. The policy parameters with the application of these 10 principles of governance through the issuance of the DKI Jakarta Provincial Governor Regulation No. 120 of 2020, are things that the government wants to achieve, as well as an evaluation material for the implementation of policies that have been issued by the DKI Jakarta Government.

METHOD

The method used in this study is qualitative with data triangulation (Creswell, 2014). The research was carried out by surveys and requests for data and interviews with 45 schools spread over 5 city areas in DKI Jakarta Province as informants.

Of the 45 schools, it can be detailed, namely at the State Junior High School (SMPN) level as many as 15, at the State High School (SMAN) level as many as 15, and at the State Vocational High School (SMKN) level as many as 15, bringing the total number of schools to 45. Furthermore, the results of surveys and interviews with 45 school principals, 135 Deputy Principals, 45 School Administration Heads, 45 School Treasurers, 45 School Goods Managers, and 135 teachers people, bringing the total to 450 people as informants.

The results of the study were re-confirmed on the statement of the results of these interviews with officials in charge of the DKI Jakarta Provincial Education Office, at the Education Sub-department in 5 Jakarta City Administration Regions.

RESULTS

The study was conducted at 45 schools in 5 areas of the Jakarta Administrative City.

Requests for document data and interviews were conducted on school principals, deputy principals, heads of school administration, school treasurers, school administrators, and several teachers. The results of the interview revealed that:

The Principals, as the Technical Implementing Officers of the Activities stated that the implementation of the Education Operational Costs policy in schools issued by the local government through the Education Office and the Education Sub-Department has been running relatively well. This condition can be seen from the financing of purchasing activities which are school needs that can be met. For example, the need to purchase goods or cleaning equipment, teaching aids for physics, chemistry, biology, and purchase of office stationery (HVS paper, computer ink and others). Expenditure of money for Education Operational Expenditures made through transfers from the Office of the Education Sub-Department to schools is carried out every 3 months. The amount of the total Education Operational Cost is determined based on the number of students or the number of registered students.

The statement from the Deputy Principals, namely that the Operational Cost of Education in schools issued by the government through transfers from the Education Office and the Education Sub-Department to school accounts has been running relatively better. This condition can be seen from every request for teaching needs by the Deputy Principals such as teaching aids for physics, chemistry, biology, and office stationery in the form of HVS paper, computer ink and others to the management of goods that are always available and quite fulfilled. their needs, so that they do not experience difficulties in carrying out their duties.

A statement from the Heads of School Administration, as school budget verifiers, that requests for expenditure on goods and services, which are held by schools in accordance with the budget schedule, are transferred by the Education Sub-Department to schools every three months or quarterly. In addition, the

difficulty experienced by schools is when they are going to pay for their needs every month, such as paying bills for telephone, water, electricity, and internet. The school does not have the budget to pay the bill every month, because the Education Operational Cost budget money is issued quarterly.

A statement from the school treasurers, that it is true that the Education Operational Cost budget comes out every three months. This condition is very difficult when paying telephone, water, electricity, and internet bills. The bill must be paid, if not paid by the school, the telephone line, water line, electricity line, and internet line will be cut off by the service provider. If the flow has been cut off, fines will be imposed to reactivate it, so school activities are stopped due to non-payment of telephone, water, electricity, and internet bills.

A statement from the administrators of school goods, that it is true that the Education Operational Cost budget comes out every three months. This makes it a problem for every school when it comes to paying Telephone, Water, Electricity, and Internet bills. If the bill is not paid by the school, then the flow of telephone, water, electricity, and internet will be cut off by the service provider. If the connection flow is cut off by the service provider, all teaching and learning activities will stop.

Statements from teachers who teach at schools, that they submit requests for the needs of teaching activities, submit a letter of request for goods to the goods manager with the approval of the Principal and the Head of School Administration. Then the teachers will be given goods or tools for teaching activities. They also stated that the difficulties that schools often experienced were paying bills for telephone, water, electricity, and internet. At that time the budget did not exist or the budget had not been transferred by the Education Sub-Department, so that teaching and learning activities in schools stopped.

Interviews were conducted with officials in charge of the Education Sub-Department as well as confirming statements from school

principals, vice principals, school administration heads as school budget verifiers, teachers who teach in schools, school treasurers, administrators Items in School. Officials acknowledge and justify the statements that are felt in schools today. The policy taken is that the budget is transferred to schools every three months or the budget is dropped to schools quarterly. This condition is indeed very difficult when the obligation to pay monthly bills for the use of services by schools in the form of telephone, water, electricity and internet services. This condition is very disturbing the activities of all schools in Jakarta.

Furthermore, interviews were conducted with officials on duty at the Education Office as well as confirming statements from school principals, vice principals, school administration heads, school treasurers, school property administrators, and teachers who teach at schools. It was acknowledged by officials within the Education Office, that the statement from the school and officials from the Education Sub-department, that it was the Education Office that made policies in the form of DKI Jakarta Governor Regulation No. 120 of 2020. The regulation was not made through the preparation of academic texts, not through a feasibility study, so it was felt that it was not perfect to accommodate the needs of students or students. The current condition is that improvements in regulations will continue to be made, whether it's the overlapping of one regulation with another governor's regulation, the problem of lack of infrastructure, all of which still need comprehensive improvements.

DISCUSSION

There is a new policy in the form of DKI Jakarta Governor Regulation Number 120 of 2020, which is required to take measurements in accordance with the principles of good governance. Policy measurement based on good governance principles is as follows:

1. Participatory; The government in formulating the policy of the Operational Cost of Education has not involved broad

community participation. Policies in implementing the Operational Cost of Education activities in schools, but only involve the Deputy Principal, Head of Administration, and School Committees. It should involve broad community participation, from planning, implementation, and monitoring.

2. Law Enforcement; The government in formulating the policy for the Operational Cost of Education is obligated to enforce a law that is fair to all parties without exception to those who perpetrate irregularities or corruption, thereby creating a deterrent effect on the perpetrators.

3. Transparency; The government in formulating Education Operational Cost policies is required to be transparent, widely announced through social media or websites, contain detailed and clear material, and be easily accessible to the public through the provision of accurate and adequate information.

4. Equality; The government in formulating the policy for the operational cost of education is obligated to uphold equality, provide equal opportunities for every member of the community, and sit down with members of the wider community to formulate the policy for the operational cost of education.

5. Responsiveness; The government in formulating policies for the operational costs of education is obliged to respond or increase the sensitivity of government officials to the aspirations of the people without exception.

6. Foresight; The government in formulating the policy for the Operational Cost of Education is required to have foresight or visionary, in developing the region based on a clear vision and strategy, as well as involving the wider community in the entire development process.

7. Accountability; The government in formulating the policy of the Operational Cost of Education is obliged to increase accountability, or the accountability of decision

makers in all fields involving the interests of the wider community.

8. Supervision; The government in formulating policies for the operational costs of education is obliged to increase efforts to supervise government and development administrators by involving the private sector and the wider community.

9. Efficiency and Effectiveness; The government in formulating the Education Operational Cost policy is obliged to increase efficiency or not waste occurs, and must be effective or on target for the recipients of this Education Operational Cost.

10. Professionalism; The government in formulating the policy for the Operational Cost of Education is obliged to uphold professionalism through increasing the competence and morale of government administrators so that they are able to provide easy, fast, precise services at affordable costs.

Furthermore, there are several weaknesses of the DKI Jakarta Governor Regulation Number 120 of 2020, which was promulgated on December 23, 2020, as follows:

1. The making of a policy should begin with the preparation of an academic text, namely inviting experts to formulate this regulation, which is useful for minimizing the existence of articles that have multiple interpretations, overlapping articles, so that they are more focused on achieving goals.

2. There are overlapping articles. Article 1 point 9 states that the Operational Cost of Education for Education Units is the allocation of funds given by the Provincial Government of the Special Capital Region of Jakarta to Education Units based on the number of students. Meanwhile in Article 6 Paragraph (1), the basic allocation is given to the Education Unit based on the number of study groups and/or program packages as an estimate in the allocation of the budget ceiling. Article 1 states that the allocation of funds is based on the number of students, while Article 6 paragraph (1) states that the allocation of funds is based on the number of study groups.

3. The allocation of Education Operational Costs for Education Units is based on the fiscal year not the academic year, making it difficult for schools to re-create activity plans and school budgets for the next semester.

4. In Article 19 that the disbursement and distribution of Education Operational Cost funds is carried out every quarter based on the Budget Implementation Document of the Education Office / Sub-Department of Education by taking into account the needs of each Education Unit. Transfer of funds to schools is done every three months or quarterly. This condition makes it difficult for schools to pay bills for telephone, water, electricity and internet services that are charged every month.

5. In Article 38, namely this Governor Regulation comes into force on the date of promulgation and applies retroactively or backwards from January 1, 2020. This means that the Governor Regulation comes into force on December 23, 2020, but is applied backwards from January 1, 2020, the enactment date goes back almost 1 year.

CONCLUSION

There is still overlap between one article and another. The allocation of Education Operational Cost funds is based on the budget year (January-December period), while school activities are based on the academic year (July-June period). Schools get funds through transfers every three months or quarterly, this condition makes it difficult for schools to pay their bills every month. Governor regulations should be made to regulate from now until the future, regulations are not made to regulate something with a backward date, meaning cancel all activities that have been carried out. The DKI Jakarta Provincial Government must immediately revise this governor's regulation, schools in carrying out policies, so that their goals can be achieved in order to educate the nation's life.

ACKNOWLEDGEMENT

We would like to thank the Governor of DKI Jakarta Province, Mr. Anies Baswedan, Head of the Education Office, Heads of Sub-departments in 5 city areas, and School Principals and their staff, as well as various parties who have assisted in writing this article.

REFERENCES

- [1] Ashforth, B. E., Harrison, S. H., & Corley, K. G. (2008). Identification in organizations: An examination of four fundamental questions. *Journal of Management*, 34(3), 325–374. <https://doi.org/10.1177/0149206308316059>
- [2] Basson, P., & Mestry, R. (2019). Collaboration between school management teams and governing bodies in effectively managing public primary school finances. *South African Journal of Education*, 39(2), 1–11. <https://doi.org/10.15700/saje.v39n2a1688>
- [3] Bentia, D. C. (2021). Accountability beyond measurement. The role of meetings in shaping governance instruments and governance outcomes in food systems through the lens of the Donau Soja organisation. *Journal of Rural Studies*, 88, 50–59. <https://doi.org/10.1016/j.jrurstud.2021.09.026>
- [4] Brock, D. M., Lelebici, H., & Muzio, D. (2014). Understanding professionals and their workplaces: The mission of the Journal of Professions and Organization. *Journal of Professions and Organization*, 1(2), 1–15. <https://doi.org/10.1093/jpo/jot006>
- [5] Bush, T., & Heystek, J. (2003). School governance in the new South Africa. *Compare*, 33(2), 127–138. <https://doi.org/10.1080/0305792032000070084>
- [6] Cerar, J., Dimitrova, M., & Nell, P. C. (2022). Fostering operational management “Best Practices” in

- subsidiary plants in the Western Balkans: The role of MNC home-country environment and resource allocation. *Journal of International Management*, 28(2), 100918. <https://doi.org/10.1016/j.intman.2021.100918>
- [7] Chama-chiliba, C. M., Hangoma, P., Chansa, C., & Mulenga, M. C. (2021). Effects of Performance Based Financing on Facility Autonomy and Accountability: Evidence from Zambia. *Health Policy Open*, 100061. <https://doi.org/10.1016/j.hpopen.2021.100061>
- [8] Collins, C. J., & Smith, K. G. (2006). Knowledge exchange and combination: The role of human resource practices in the performance of high-technology firms. *Academy of Management Journal*, 49(3), 544–560. <https://doi.org/10.5465/AMJ.2006.21794671>
- [9] Creighton, L. James., (2005), *The Public Participation Handbook: Making Better Decisions Through Citizen Involvement*, San Francisco, Jossey-Bass A Wiley Imprint.
- [10] Creswell, John W. (2014). *Research Design (qualitative, quantitative and mixed methods approaches)*, eds 4th. Sage Publications, Inc. USA.
- [11] Dadaczynski, K., Rathmann, K., Hering, T., & Okan, O. (2020). The role of school leaders' health literacy for the implementation of health promoting schools. *International Journal of Environmental Research and Public Health*, 17(6), 2021. <https://doi.org/10.3390/ijerph17061855>
- [12] Fadila, Fieghie., Shafrullah, Faris., Indrawati, Leni, Sedarmayanti, Ismail, Solahuddin, Susetyowati, Eko, Firmanti, Anita., Noermijati, Hussein, Sunaryo, (2022). Analysis of the Effect of Competency, Qualification, and Performance Mediated by the Merit System on Talent Management. *Journal of Positive Psychology and Wellbeing*.
- [13] Forney, J. (2021). Farmers' empowerment and learning processes in accountability practices: An assemblage perspective. *Journal of Rural Studies*, 86, 673–683. <https://doi.org/10.1016/j.jrurstud.2021.05.021>
- [14] Gaebler, Ted, and Osborne, David. (1993) *Reinventing Government : How The Entrepreneurial Spirit Is Transforming*. Reading, MA. Addison Wesley Publishing Company.
- [15] Ghiasi, S., Bozorgzadeh, E., Hoang, P. K., Jafari, R., & Sarrafzadeh, M. (2006). A unified theory of timing budget management. *IEEE Transactions on Computer-Aided Design of Integrated Circuits and Systems*, 25(11), 2364–2374. <https://doi.org/10.1109/TCAD.2006.873901>
- [16] Goel, A., Krishnaswamy, A. K., Sakshuwong, S., & Aitamurto, T. (2019). Knapsack voting for participatory budgeting. *ACM Transactions on Economics and Computation*, 7(2). <https://doi.org/10.1145/3340230>
- [17] Grizzle, G. A., & Pettijohn, C. D. (2002). Implementing performance-based program budgeting: A system-dynamics perspective. *Public Administration Review*.
- [18] Guha, A., Samanta, D., Banerjee, A., & Agarwal, D. (2021). A Deep Learning Model for Information Loss Prevention from Multi-Page Digital Documents. *IEEE Access*, 9, 80451–80465. <https://doi.org/10.1109/ACCESS.2021.3084841>
- [19] Henry, D., Mc Cormack, S., & Saeed, N. (2019). An evaluation of a simulation learning task in finance education. *Journal of Education for Business*, 94(8), 549–560. <https://doi.org/10.1080/08832323.2019.1579162>
- [20] Hill, H., & Andrews, M. (2005). Reforming budget ritual and budget practice: The case of performance management implementation in virginia. *International Journal of Public Administration*, 28(3–4), 255–272. <https://doi.org/10.1081/PAD-200047319>

- [21] Ilmarinen, J. (2019). From work ability research to implementation. *International Journal of Environmental Research and Public Health*, 16(16). <https://doi.org/10.3390/ijerph16162882>
- [22] Indrawati, Leni., Shafrullah, Faris., Ahmad, Mansyur., Akbar, Bahrullah., and Lukman, Sampara. (2021). The Effect of The Implementation of Operational Education Costs on The Realization Good Governance in The Government of The DKI Jakarta Province, *Journal Natural Volatiles & Essential Oils*. 8 (5): 9405-9416.
- [23] Justice, J. B., Melitski, J., & Smith, D. L. (2006). E-government as an instrument of fiscal accountability and responsiveness: Do the best practitioners employ the best practices? *American Review of Public Administration*, 36(3), 301–322. <https://doi.org/10.1177/0275074005283797>
- [24] Kou, G., Xiao, H., Cao, M., & Lee, L. H. (2021). Optimal computing budget allocation for the vector evaluated genetic algorithm in multi-objective simulation optimization. *Automatica*, 129, 109599. <https://doi.org/10.1016/j.automatica.2021.109599>
- [25] Luo, Y. (2003). Special issue: Corporate governance and accountability in multinational enterprises. *Journal of International Management*, 9(3), 351–353. [https://doi.org/10.1016/S1075-4253\(03\)00032-2](https://doi.org/10.1016/S1075-4253(03)00032-2)
- [26] Melkers, J. E., & Willoughby, K. G. (2001). Budgeters' views of state performance-budgeting systems: Distinctions across branches. *Public Administration Review*, 61(1), 54–64. <https://doi.org/10.1111/0033-3352.00005>
- [27] Moldaliev, J. (2021). Localizing transparency and accountability in extractives. *Extractive Industries and Society*, 8(4), 100991. <https://doi.org/10.1016/j.exis.2021.100991>
- [28] Pincus, K. V., Stout, D. E., Sorensen, J. E., Stocks, K. D., & Lawson, R. A. (2017). Forces for change in higher education and implications for the accounting academy. *Journal of Accounting Education*, 40, 1–18. <https://doi.org/10.1016/j.jaccedu.2017.06.001>
- [29] Puron-Cid, G. (2013). Interdisciplinary application of structuration theory for e-government: A case study of an IT-enabled budget reform. *Government Information Quarterly*, 30 (SUPPL.1), S46–S58. <https://doi.org/10.1016/j.giq.2012.07.010>
- [30] Setiawati, Faris Shafrullah, Leni Indrawati, Suryadi, Nurhattati Fuad, Matin, Putri Ayu Pratiwi, Kusnan, Asral, (2022), Implementation of Web-Based Budgeting System(e-Budgeting) to Increase Accountability Of School Financial Management In Jakarta Selatan, *Journal of Positive School Psychology*, Vol.6, No.4, 3827 – 3835. <http://journalppw.com>
- [31] Shafrullah, Faris., (2019). Corruption, Income Inequality, and Poverty in Indonesia, *International Journal of Economics, Commerce and Management*. United Kingdom ISSN 2348 0386 Vol. VII, Issue 8.
- [32] Shafrullah, Faris., Fadila, Fieghie., Indrawati, Leni., Sedarmayanti., Ismail, Solahuddin., Susetyowati, Eko, Firmanti, Anita., Pratiwi, Ayu, Putri., (2022). The Effect Of Qualifications, Competencies, And Performance On The Merit System In The Ministry Of Public Works And Public Housing. *Journal of Positive School Psychology*, 6(4), 4540 - 4548.
- [33] Shafrullah, Faris., Sedarmayanti, Ismail, Solahuddin., Akbar, Bahrullah., Effendy, Khasan., Lukman, Sampara., Kurniawati, Layla., Indrawati, Leni., Fadila, Fieghie., Pratiwi, Ayu, Putri., Asral., Kusnan. (2022). Risk Management for Fire Disaster Prevention in DKI Jakarta Province, *Journal of Positive Psychology and Wellbeing*.
- [34] Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional. Uma Ética Para Quantos? <https://doi.org/10.1007/s13398-014-0173-7.2>

- [35] Yizengaw, J. Y., & Agegnehu, M. A. (2021). Practices and challenges of school financial resource management implementation in Bahir Dar City administration of Ethiopia: A comparative study between government and private secondary schools. *Cogent Education*, 8(1). <https://doi.org/10.1080/2331186X.2021.18843>