



Good Governance in Education Department Indonesia: Balanced Scorecard Framework

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Abstract

The main objective of this study was to find a framework for good governance in the education department using the balanced scorecard model. The method used qualitative research with an evaluation model. Data were collected through the process of observation, interviews and documents. The data were analyzed through the process of data reduction, data presentation and concluding. The results of the study found that governance at the education office in East Kalimantan was good from the aspect of stakeholders, internal processes and financial management. The improvement that must be done is in customer service. The concept of satisfaction from parties outside the education office is an important item for improving stakeholder services. In addition, the complaint website must be made clearer through the standard operating procedure flow. So, it can be concluded that the aspect of good governance has been realized in the management of the education office. The recommendations given to the education office in East Kalimantan are the concept of transparent performance appraisal, development of information and communication technology.

Keywords: *Balanced Scorecard; Education; Good Governance; Stakeholder*

Introduction

In 1998, the Indonesian government underwent bureaucratic reform, including the education department, which aims to provide better public services as stated in Presidential Regulation Number. 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025. As a form of bureaucratic reform that has become a demand after the New Order, good governance has become the agenda-setting in the administration of government in Indonesia. Through good governance, the government also has a priority to empower with good services in public institutions. This is a form of democracy that prioritizes public administration as a vehicle for government administration. In principle, good governance is built based on cooperative relationships based on trust, equality, and independence to achieve common goals that will eliminate the practice of corruption, collusion and nepotism. Its emergence is largely the result of neoliberal ideas and the reforms of the New Public Management (Beerli et al., 2018)

The commitment towards improving bureaucratic reform towards good governance in East Kalimantan is marked by the 2014-2020 bureaucratic reform road map. The Education Office is

committed to providing an open, equitable and fair education. Educational opportunities are opened as widely as possible through the programs proclaimed in the grand design of education, namely East Kalimantan *Cemerlang*. East Kalimantan *Cemerlang* stands for Smart, Equitable, and Achievement, it is a local government policy regarding education as stated in Regional Regulation Number. 3 of 2010 concerning the Implementation of Education. Therefore, the management of education must be carried out with good and appropriate governance. However, in the implementation of good governance, there are still some problems that need to be analyzed, namely how the readiness of the Regional Apparatus Work Units in changing bureaucratic reform with the e-governance system and good governance is.

Thus, good governance in the realm of education from the Education Office of each province is very important. Like a university that has good management, it will affect the results of education management (Muhsin et al., 2020). Indonesia is often faced with internal and external problems related to good governance in the management of education by the education office so the principles of good governance management are not implemented properly (Nurlatifa et al., 2021). It means that good governance depends on background factors and human resources (Rindermann et al., 2015). Good governance can also realize orderly financial management (Wahyudin et al., 2017) and added value from all stakeholders in the education office (Hanifah, 2018). In addition, accountability, political stability, government effectiveness, quality of regulations, rule of law and control of corruption can improve quality education outcomes (Zaman, 2015; Sohel-Uz-Zaman & Anjalin, 2016; Saguin, 2019). Moreover, the transparency of higher education in managing education has given rise to new perspectives and has become a concern in the management of organizational governance (Leal Filho et al., 2021; Sefa-Nyarko et al., 2021).

To address this research gap, the current research aims to contribute to an understanding of the framework for good governance in education agencies as distinct from corporate governance. This study explores the balanced scorecard model to find out the governance framework for the education office in carrying out organizational management. We apply the balanced scorecard indirectly by focusing on stakeholder perspectives, internal processes and financial management. In this context, through its strategic mechanisms, good governance contributes to engagement for long-term commitments and strategic objectives, to policy coherence through vertical and horizontal coordination, to open and transparent stakeholder engagement and consultation processes, and to bringing sustainable development strategies closer together to the local community or people (Kardos, 2012)

We introduce the balanced scorecard model in three perspectives to examine good governance, namely 1) stakeholder perspective uses two principles of good governance, namely public participation and government responsiveness. 2) Internal process perspective uses equity, the role of law, public transparency, and accountability. 3) Financial management perspective uses the concept of effectiveness and efficiency. The implementation of the principles of good governance is used as a tool for reviewing the balanced scorecard and the results of the empirical study are presented.

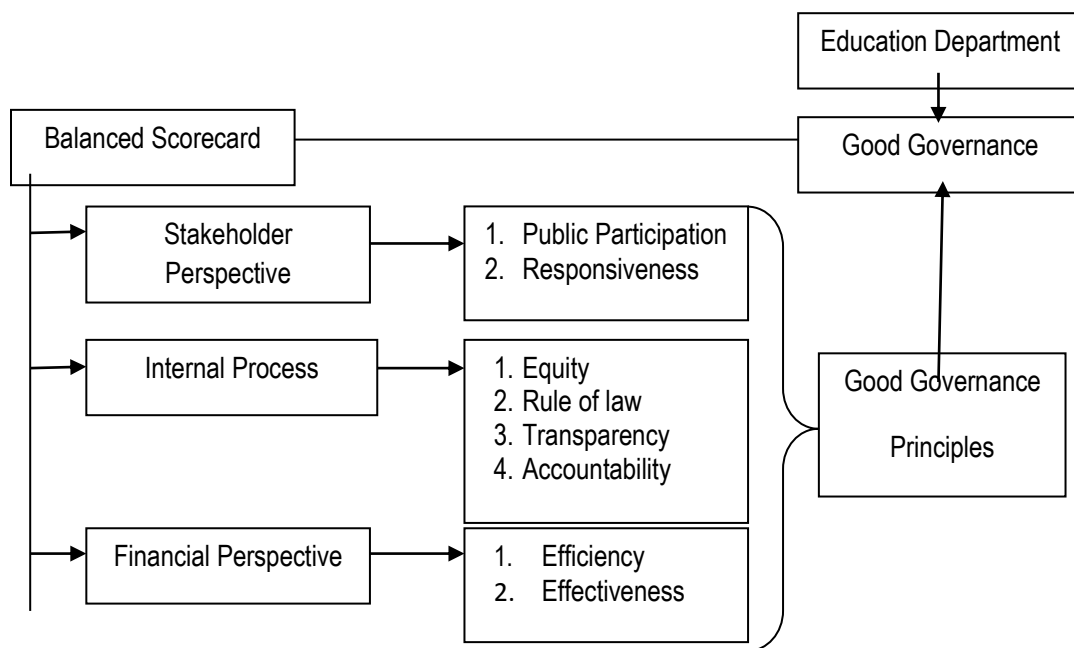
The main objective of this study is to find a framework for good governance in the education department using the balanced scorecard model. The use of the balanced scorecard model to analyze the principles of good governance in the management of the education office. The following research questions have been designed:

- RQ1. What is the stakeholder perspective about the implementation of good governance in the education department in East Kalimantan province?
- RQ2. What is the internal processes perspective about the implementation of good governance in the education department in East Kalimantan province?
- RQ3. What is the financial perspective about the implementation of good governance in the education department in East Kalimantan province?

Method

2.1 Research Design

The approach in this research is qualitative research using the evaluation method. This research process examines events, situations, and interactions that occur in the field (John W. Creswell & Creswell, 2018). Thus, this research can obtain an appropriate model framework regarding the management of good governance. So, this study focuses on analyzing the principles of good governance in eight aspects, namely public participation, responsiveness, equity, rule of law, transparency, accountability, efficiency and effectiveness. The principles of good governance are reviewed through the balanced scorecard model. The background of this research is the Education Office of East Kalimantan Province. The following is the framework of study;



Picture 1. A framework of Study “Good Governance Using Balanced Scorecard in Education Department”

2.2 Sample and Data Collection

Data were collected through interviews, observations, and documents. Interviews used open-ended questions addressed to the secretary of the education office, head of planning, head of general department, head of finance, head of upper secondary education, labour department, IT staff. Observations use through observing routine service activities during the period from April to September 2021. In addition, observations were also made to observe the online service activities of the education office through websites, complaint services, and data requests. Meanwhile, documents taken from legal products and reports from the East Kalimantan education office include;

1. Strategic Plan of the Education Office 2013-2018, 2018-2019 Education Office Accountability Performance Report,
2. Governor Regulation. No. 21 of 2014 concerning Bureaucratic Reform of the Government of East Kalimantan Province,

3. Regional Regulation No. 16 of 2016 concerning the Implementation of Education in the Province of East Kalimantan,
4. Governor Regulation No. 10 of 2018 concerning Expenditures and Accountability for 2018 School Operational Assistance
5. Governor Regulation No. 30 of 2019 concerning the OTK of the Education Office,
6. Governor Regulation No. 39 of 2017 concerning the Preparation of the 2018 RKA SKPD
7. Regional Regulation No. 1 of 2018 concerning Legal Protection of Educators and Education Personnel in the Implementation of Education

2.3 Instruments

It is the matrix of data research and indicators for research;

Table 1. Guiding of Interview Data

	Balanced Scorecard Component	Principles of Good Governance	Indicators
1	Stakeholders	<ol style="list-style-type: none"> 1. Public Participation 2. Responsiveness 	<ol style="list-style-type: none"> 1. Stakeholder needs 2. Stakeholder satisfaction level on performance 3. Service Quality
2	Internal Process	<ol style="list-style-type: none"> 1. Equity 2. Rule of law 3. Transparency 4. Accountability 	<ol style="list-style-type: none"> 1. The number of activities has Standard Operating Procedures/Implementing Instructions/Technical Instructions 2. Number of programs on time according to plan assessments from independent institutions and the government 3. Number of administrative services 4. Increase in employee satisfaction
3	Financial Management	<ol style="list-style-type: none"> 1. Efficiency 2. Effectiveness 	<ol style="list-style-type: none"> 1. Budget absorption 2. Budget effectiveness and efficiency

2.4 Analyzing of Data

Activities in qualitative data analysis are carried out interactively and continue to completion. Activities in data analysis are (Jhon W. Creswell, 2012); 1) data compaction (the process of selecting written records in the field, interview transcripts, documents, and other empirical materials), 2) data presentation is done in the form of a work table matrix and analyzed), and 3) concluding/verification by checking the correctness of the data that has been collected and obtained from other parties who can be trusted, so that appropriate conclusion can be drawn according to the focus of the research problem.

Results and Discussion

The following are research findings from the results of data analysis;

Table 2. Good Governance Finding

Balanced Scorecard Component	Principles of Good Governance	Findings
1 Stakeholders	1. Public Participation 2. Responsiveness Internal a. Personnel Service b. Public Information Service c. Standard Operating Procedure d. Complaint Center External a. Issues of National Policy b. Issues of Regional Education Equity	1. Stakeholders involved in governance management planning 2. Stakeholders are involved in the implementation of governance management 3. Stakeholders involved in governance management oversight 4. Stakeholders are less involved in evaluation Public Information Availability 5. Customer Satisfaction is still low Internal a. Completion of Personnel Administration is quite fast and responsive b. The speed of Public Information Services is good and structured c. Operational Standards in public services still need to be improved d. The service centre must be improved External a. There is a website for online acceptance of new students and Computer-Based National Examination b. Scholarship provision c. 12-year compulsory education policy d. Free educational assistance provision of inclusive schools
2 Internal Process	1. Equity 2. Rule of law 3. Transparency	Internal a. General Administration is good b. Service Personnel is good c. Service Career Development Opportunities is good d. Education and Training Opportunities is good External a. The 12-Year Compulsory Education Program is running well b. Free Education for elementary and high school students equally c. Certification for Private and State Teachers equally d. Scholarships for the Brilliant East Kalimantan program e. Equitable national and local operational assistance for inclusive private and public

				schools
				Legal protection for teachers and all programs that support the delivery of quality education
				a. Availability of information on the website but not informative so there are many shortcomings
				b. Clarity of responsibility is well provided and structured
				c. Report documents are always available periodically
				d. Standard operating procedures for financial, administrative, and general processes are well available
				a. The internal audit process is carried out on a scheduled basis
				b. External audits are carried out by the auditing agency regularly
				c. The supervision process is carried out properly by the regional people's representative council
				d. Report documents are made in an accountable and accountable way
3	Financial Management	1. Efficiency		Priority activities use the need and level of urgency
		2. Effectiveness		Budget absorption is carried out properly according to the plan

The pattern of public participation was divided into two, namely between organizations to organizations and organizations to direct users. Public participation in governance involved direct involvement, or indirect involvement through representatives of, relevant stakeholders in making decisions about the policies, plans or programs of their interest. Since 2014 the government had issued a public participation policy to accelerate the realization of community welfare, in several ways, namely; public information disclosure, the active role of community groups and organizations, decision making by involving the community, institutionalization and decision-making mechanisms that enabled community organizations to be actively involved and other activities by local innovation needs.

Forms of participation in the implementation of education programs were school participation and community participation. The findings showed that public participation was in community participation (in schools) related to education implementation programs. This means that community participation in schools or universities was involved in the management of educational program planning, monitoring the results of program implementation and providing accurate information. However, table 2 showed that the services provided by educational institutions have not provided satisfaction.

There were two forms of community participation in providing education in East Kalimantan, namely schools that interacted directly with the Education Office and parents of students through school committees that interact directly with schools, even in the form of financial or non-financial (Ali & Abdullah, 2019; Parji & Prasetya, 2020). School participation in education programs in East Kalimantan is the application of school infrastructure, Schools Operational funds, scholarships, and acceptance of new students (Jabeen et al., 2018; Wedam et al., 2015). The participation of parents represented by the school committee was usually in the form of school activities whose costs were not budgeted in the school's operational costs. This was also through a mutual agreement based on a committee meeting whose committee is also by the parents of students without involving the teacher. Thus, school committees can work together to build quality education governance (Nemes, 2013; Hakim, 2020; Lenton et al., 2021)

There were two forms of responsiveness of the Education Office, namely responsiveness to national policies and issues of education for regional needs. Responsiveness to policies in the form of School Operational Assistance, Computer-Based National Examination, and Basic Education Data. Meanwhile, responsiveness to the issue of education for regional needs was the provision of scholarships, 12-year compulsory education, and an education centre. However, the implementation of operational standards had not been maximized and was still low. In some parts of the policy, the response had not been carried out by operational procedures even though every action used in implementing the policy had followed the rules.

The results of the observation showed that there were no criticism and suggestion boxes at the main entrance and/or rooms of each field. There was also no chatbox tool on the education office website in East Kalimantan. Complaint services that were responded to were also still limited so that the general public, schools or higher education institutions often find it difficult to make complaints about problems with education. In this case, the technical regulations have not been designed with a quality standard operating procedure flow chart.

Aspects of justice in the implementation of education at the education office in East Kalimantan was through the process of equitable distribution of education. Another effort made by the Department of Education in the context of equal distribution of education was the 12-year compulsory education program and free education from elementary to high school levels. This was regulated in Regional Regulation No. 30 of 2010 concerning the management and implementation of education in the province of East Kalimantan. Based on Regional Regulation Number. 30 of 2010, there were several efforts made for the development of higher education, namely, assistance for the development of higher education into a world-class university. Overall, it can be concluded that the issue of education equity/equity in East Kalimantan was still related to the issue of access and equity in education by providing educational assistance and fulfilling educational infrastructure facilities from the 20% budget obligation of the education sector. Public information disclosure in the Education Office is manifested in the form of open access to information needed by stakeholders through public facilities, namely the website. Transparency was an important part of the implementation of organizational governance (Jongbloed et al., 2018), supervision processes (Ergün, 2020), and making a good public service (Arellano-Gault & Lepore, 2011)

While financial governance at the education office is realized by the absorption of a budget that was by the capacity needs in financial planning (Wahyudin et al., 2017). Thus, the use of the budget had been by the volume of activity. This was a measure of the success and effectiveness of the budget in the education office. Moreover, the process of preparing the Budget Work Plan was based on the governor's regulation which is updated every year. The education office had also built a bridge system information system that was integrated with the regional management information system. This bridge system has been developed since 2014 which aims to facilitate budget preparation. Budget preparation is also carried out by the consensus agreement in each district/city. Education was one of the ten priority programs in East Kalimantan, namely the implementation of a commitment to allocate 20% of education costs so that the declaration of 12-year compulsory education can be free. The results of observations and interviews showed that effectiveness is interpreted as budget absorption. The bigger the absorbed budget, the better the financial performance is. Even if the budget is not absorbed 100%, it did not mean that the activities are not carried out, but that budget savings are made. Especially for physical budgets whose prices are in the form of estimates. The budget that is left over due to savings will eventually go into the Budget Financing Over Remaining.

Conclusion

Stakeholders have tried to involve participation in the implementation of education in East Kalimantan. Participation formed is active and passive participation. Active participation for stakeholders who can make decisions on policies and strategies for education. Passive participation by parents through school committees in supporting the implementation of educational programs at schools or colleges. This also has an impact on quick responses related to education issues and making various programs to meet the needs of education administration.

Indicators of good governance in the internal process perspective are justice, legal certainty, transparency and accountability. The principle of justice in education programs to the public is equal access to education and providing equal opportunities to anyone as the rights of the citizens of East Kalimantan. Internally, the Department of Education applies the principle of fairness to all employees to receive education, training, career opportunities, and income improvement allowances. On the principle of legal certainty, all programs in the Education Office have a legal basis and are implemented by applicable regulations. Meanwhile, transparency and accountability in the Education Office found that easy access to information has not been fulfilled properly even though it has been integrated with local governments to provide information to the public. Accountability to the Education Office is in the form of government performance reports, activity documents, and activity reports. Weaknesses in the transparency and accountability process are that access to information disclosure is still slow and there is no target completion date for the provision of information and public services. Another obstacle is the operator and maintenance of information technology equipment that has not received more attention in supporting information disclosure at the Education Office.

Financial performance is measured by the efficiency and effectiveness of the budget. Efforts are made to improve efficiency by implementing priority activities so that activities with small budgets are removed and maximized on activities that have a greater impact. While the effectiveness of the budget is assessed from the absorption of the budget with financial achievements above 90% and physical achievements above 85% for the last five years.

Based on the findings of the research that has been done, several things that can be recommended for further institutions and researchers are the main obstacles in performance appraisal and transparency are measuring tools and information and communication technology. Improvements in these two areas are very important to improve organizational performance in the eyes of the public. Further research can create a model for developing a balanced scorecard that is more stable and financial performance assessment appropriate for the service sector in government institutions

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